

Exhibit A

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/04/2024				
Lundy, Peter	Meeting with A. Muskara, H. Dada, G. Dwyer, Z. Westbrook (Deloitte) to plan Pet Supplies Plus inventory counts for the week of 11/4/2024.	\$0.00	2.0	\$0.00
11/05/2024				
Wahlin, Derek	Perform inventory count for Vitamin Shoppe in Phoenix, Arizona on 11/5/2024.	\$0.00	8.0	\$0.00
11/07/2024				
Corbett, Madeline	Perform Vitamin Shoppe inventory count in Ashland, VA at 112 The Vitamin Shoppe Way, Ashland VA, 23005.	\$0.00	8.0	\$0.00
Dwyer, Greta	Complete inventory count at Pet Supplies Plus store located in Weirton, WV.	\$0.00	4.0	\$0.00
Lundy, Peter	Email A. Muskara, H. Dada (Deloitte) regarding inventory counts.	\$0.00	0.3	\$0.00
Muskara, Alec	Complete inventory count at Pet Supplies Plus store located in Lyndhurst, Ohio.	\$0.00	2.6	\$0.00
11/08/2024				
Dada, Hajira	Complete inventory count at Pet Supplies Plus store located in Westerville, Ohio.	\$0.00	3.3	\$0.00
Lundy, Peter	Email M. Steffens, J. Walker (Deloitte) regarding the plans for staff work on Pet Supplies Plus for the week of 11/11/2024.	\$0.00	0.5	\$0.00
11/11/2024				
Kumar, Ravi	Review the vendor incentive schedules received from J. Losardo (Vitamin Shoppe) and update vendor incentive general ledgers reconciliation.	\$0.00	2.0	\$0.00
Lee, Chin Chun	Complete inventory count at Pet Supplies Plus store located in Grosse Pointe, MI.	\$0.00	0.5	\$0.00

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11/11/2024				
Lundy, Peter	Create request to T. Vecchioni (Pet Supplies Plus) to obtain evidence of review for testing of the Company's internal control review of reporting package.	\$0.00	0.3	\$0.00
Lundy, Peter	Provided instruction on revenue workpapers to be performed by J. Walker (Deloitte) for 11/11/2024.	\$0.00	0.2	\$0.00
Lundy, Peter	Address L. Fredericks (Deloitte) review notes in the testing of the Company's internal control #INV-407B - average costing.	\$0.00	1.2	\$0.00
Lundy, Peter	Meeting with J. Walker (Deloitte) to discuss the salaries and wages analytic and the franchise revenue analytic interim workpapers.	\$0.00	0.4	\$0.00
Lundy, Peter	Meeting with J. Walker (Deloitte) to discuss work assignment on Pet Supplies Plus engagement for week of 11/11.	\$0.00	0.2	\$0.00
Lundy, Peter	Review Pet Supplies Plus site to update to the substantive testing tracker for in scope testing areas.	\$0.00	0.7	\$0.00
Lundy, Peter	Address L. Fredericks (Deloitte) review notes on the manual journal entries control, credit card variance root analysis and internal reporting package control.	\$0.00	1.4	\$0.00
Lundy, Peter	Email with L. Fredericks (Deloitte) and E. Malecke (Pet Supplies Plus) regarding upcoming inventory counts.	\$0.00	0.1	\$0.00
Lundy, Peter	Address L. Fredericks (Deloitte) review notes on the manual journal entries control.	\$0.00	0.7	\$0.00
Lundy, Peter	Review inventory risk assessment analytic workpapers prepared by J. Walker (Deloitte).	\$0.00	0.4	\$0.00
Lundy, Peter	Internal meeting with S. Peng and M. Wade (Deloitte) to discuss Pet Supplies plus physical inventory observation instructions.	\$0.00	0.5	\$0.00

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11/11/2024				
Lundy, Peter	Prepare for upcoming meeting with inventory counters for week of 11/11/2024.	\$0.00	0.4	\$0.00
Peng, Siyi	Internal meeting with P. Lundy and M. Wade (both Deloitte) to discuss Pet Supplies plus physical inventory observation instructions.	\$0.00	0.5	\$0.00
Rogers, Jackson	Email with P. Lundy, E. Noon, Z. Villenueva, C. Broderick (Deloitte) for Pet Supplies Plus inventory observation instructions on week of 11/18/2024.	\$0.00	0.4	\$0.00
Saraogi, Astha	Review guided risk assessment: related party.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review specialists related Policy cards: information technology specialist procedures.	\$0.00	0.3	\$0.00
Saraogi, Astha	Review specialists related Policy cards: involvement of an auditor's specialists.	\$0.00	0.3	\$0.00
Saraogi, Astha	Review specialists related Policy cards: assign engagement teams, including specialist involvement.	\$0.00	0.2	\$0.00
Saraogi, Astha	Review guided risk assessment: litigations and claims.	\$0.00	1.0	\$0.00
Saraogi, Astha	Clear notes in accounts payable guided risk assessment.	\$0.00	0.3	\$0.00
Sciano, May	Perform new materiality calculation.	\$0.00	1.0	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss materiality and scoping considerations for planning.	\$0.00	0.5	\$0.00
Wade, Michael	Internal meeting with P. Lundy and S. Peng (both Deloitte) to discuss Pet Supplies plus physical inventory observation instructions.	\$0.00	0.5	\$0.00
Walker, Jana	Update materiality and analysis for risk assessment analytics.	\$0.00	5.4	\$0.00

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11/12/2024				
Keast, Elizabeth	Call with P. Lundy (partial), J. Walker (Deloitte) to discuss audit status and review questions on substantive testing analytics.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review inventory average cost controls.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review documentation of planned audit procedures for litigation, legal expenses, intercompany transactions and financial reporting.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with T. Vecchioni and Kristen Barrett (Pet Supplies Plus) contacts onsite to obtain update on overall business operations status and status of open audit requests.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Update staffing of scheduled Pet Supplies Plus store inventory counts occurring through the remainder of November 2024.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update staffing of inventory count for Mentor, Ohio location.	\$0.00	0.7	\$0.00
Lundy, Peter	Update the new inventory counter listing and drafting email to counters for week of 11/17/2024.	\$0.00	0.3	\$0.00
Lundy, Peter	Review Deloitte Connect Portal to compile account balance detail files for accrued liabilities testing.	\$0.00	0.2	\$0.00
Lundy, Peter	Call with J. Walker (Deloitte) to discuss salaries and benefits expense testing workpaper.	\$0.00	0.5	\$0.00
Lundy, Peter	Call with L. Keast, J. Walker (Deloitte) to discuss audit status and review questions on substantive testing analytics.	\$0.00	0.2	\$0.00
Lundy, Peter	Review risk assessment analytic workpapers prepared by J. Walker (Deloitte).	\$0.00	0.5	\$0.00
Sciano, May	Update materiality documentation within excel.	\$0.00	2.0	\$0.00

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11/12/2024				
Sciano, May	Email D. Garg, B. Khanduja (Deloitte) regarding audit plan.	\$0.00	0.5	\$0.00
Walker, Jana	Call with P. Lundy (partial), L. Keast (Deloitte) to discuss audit status and review questions on substantive testing analytics.	\$0.00	0.3	\$0.00
Walker, Jana	Call with P. Lundy (Deloitte) to discuss salaries and benefits expense testing workpaper.	\$0.00	0.5	\$0.00
Walker, Jana	Updated substantive analytical procedures operating expense testing workpapers.	\$0.00	3.0	\$0.00
Walker, Jana	Updated substantive analytical procedures inventory testing workpapers.	\$0.00	1.4	\$0.00
Walker, Jana	Updated substantive analytical procedures revenue testing workpapers.	\$0.00	2.7	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss the 2024 materiality calculation.	\$0.00	0.5	\$0.00
11/13/2024				
Bhardwaj, Sahil	Call with E. Keast, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas assigned.	\$0.00	0.3	\$0.00
Jhawar, Rohit	Prepare revenue regression analysis model in order to test revenues in the current year.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Prepare guided risk assessment for cost of goods sold.	\$0.00	3.4	\$0.00
Jhawar, Rohit	Review roll forward of previous year workpaper.	\$0.00	0.4	\$0.00
Jhawar, Rohit	Review status of Vitamin Shoppe audit to identify workpapers to be completed during the week.	\$0.00	4.0	\$0.00
Keast, Elizabeth	Call with S. Bhardwaj, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas assigned.	\$0.00	0.3	\$0.00

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11/13/2024				
Lee, Chin Chun	Complete inventory count at Pet Supplies Plus store located in Grosse Pointe, MI.	\$0.00	5.0	\$0.00
Lnu, Simran	Reviewed status of Vitamin Shoppe audit to identify workpapers to be completed during the week.	\$0.00	2.0	\$0.00
Lundy, Peter	Prepare source data file for regression analysis analytics to send to J. Walker (Deloitte).	\$0.00	0.6	\$0.00
Lundy, Peter	Update personal tracker and make note of status of interim workpapers.	\$0.00	0.6	\$0.00
Lundy, Peter	Review overdue requests and organize a list of request to follow up with A. Block Belmonte (Pet Supplies Plus).	\$0.00	1.4	\$0.00
Lundy, Peter	Call with S. Bhardwaj, E. Keast, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas assigned.	\$0.00	0.3	\$0.00
Lundy, Peter	Reconcile the subledger balances for the accrued expense sub accounts to the general ledger across Pet Supplies Plus's various business units.	\$0.00	2.3	\$0.00
Lundy, Peter	Organize Pet Supplies Plus store inventory counts for week of 11/22/2024.	\$0.00	0.7	\$0.00
Lundy, Peter	Review and reconcile the regression analysis analytic source data for 2023/2024.	\$0.00	0.4	\$0.00
Lundy, Peter	Call with J. Walker (Deloitte) to discuss regression analysis analytics results and revenue/cost of sales mapping.	\$0.00	0.8	\$0.00
Lundy, Peter	Review the regression analysis analytics data and outputs created by J. Walker (Deloitte).	\$0.00	0.4	\$0.00
Lundy, Peter	Call with J. Walker (Deloitte) to discuss revenue regression analytics testing status.	\$0.00	0.2	\$0.00
Lundy, Peter	Review overdue requests.	\$0.00	0.3	\$0.00

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11/13/2024				
Saraogi, Astha	Call with L. Andrade (Vitamin Shoppe Inc) to discuss months that were not within threshold of revenue expectation in regression analysis testing.	\$0.00	0.5	\$0.00
Sciano, May	Review Vitamin Shoppe selling, general and administrative expenses interim substantive testing.	\$0.00	1.4	\$0.00
Sciano, May	Clear notes in specialist workpapers (tax and fraud specialists) form 2390.	\$0.00	0.3	\$0.00
Sciano, May	Update materiality documentation within structured data.	\$0.00	0.8	\$0.00
Sciano, May	Review financial closing and reporting process control design and implementation documentation.	\$0.00	0.5	\$0.00
Singhal, Vasu	Call with S. Bhardwaj, E. Keast, P. Lundy (Deloitte) to discuss audit status and review substantive testing areas assigned.	\$0.00	0.3	\$0.00
Walker, Jana	Call with P. Lundy (Deloitte) to discuss regression analysis for revenue and cost of sales.	\$0.00	0.8	\$0.00
Walker, Jana	Call with P. Lundy (Deloitte) to discuss regression analysis for revenue and cost of sales.	\$0.00	0.2	\$0.00
Walker, Jana	Prepare revenue regression analysis model in order to test revenues in the current year.	\$0.00	5.9	\$0.00
Walker, Jana	Updated interim testing workpapers over operating expenses.	\$0.00	1.5	\$0.00
11/14/2024				
Broderick, Caroline	Meeting with P. Lundy, E. Noon, Z. Villenueva (Deloitte) for inventory count for week of 11/18/2024.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Meeting with S. Lnu (partial) (Deloitte) and audit board checking for supports asked on inventory price testing and other queries.	\$0.00	1.8	\$0.00

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Financial Statement Audit and Related Services

11/14/2024

Jhawar, Rohit	Explain inventory price test interim workpaper to S. Lnu (Deloitte) to make sample from interim population for 9 months.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Prepare regression analysis model for revenue and develop the expectation of 6 months numbers.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Address review notes in testing documentation of the Company's internal control #TR12 - bank reconciliations from A. Saraogi (Deloitte).	\$0.00	2.0	\$0.00
Jhawar, Rohit	Prepare cost of goods sold guided risk assessment excel analytics for risk assessment and visualization and resolve notes.	\$0.00	1.5	\$0.00
Lnu, Simran	Update testing documentation of the Company's internal controls over revenue.	\$0.00	3.5	\$0.00
Lnu, Simran	Meeting with R. Jhawar (Deloitte) and audit board checking for supports asked on inventory price testing and other queries.	\$0.00	0.5	\$0.00
Lnu, Simran	Review the price testing workpaper and update same in the workpaper.	\$0.00	1.0	\$0.00
Lnu, Simran	Call with L. Andrade (Client) and R. Jhawar (Deloitte) regarding revenue margin flux and journal entry query.	\$0.00	0.4	\$0.00
Lnu, Simran	Document guided risk assessment for revenue for current year audit.	\$0.00	4.5	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	2.1	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.8	\$0.00
Lundy, Peter	Analyze regression analysis source data for 2024.	\$0.00	0.4	\$0.00
Lundy, Peter	Meeting with C. Broderick, E. Noon, Z. Villenueva (Deloitte) for inventory count for week of 11/18/2024.	\$0.00	0.5	\$0.00

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11/14/2024				
Lundy, Peter	Review salaries and wages payable subledger detail and make selections.	\$0.00	2.4	\$0.00
Lundy, Peter	Prepare for meeting with inventory counters for week of 11/18/2024.	\$0.00	0.4	\$0.00
Lundy, Peter	Coordinate Pet Supplies Plus store inventory observation counts for week of 11/18.	\$0.00	1.7	\$0.00
Noon, Ellyse	Review instructions for inventory count at Pet Supplies Plus store located in (Medina, Ohio).	\$0.00	0.3	\$0.00
Saraogi, Astha	Email B. Khanduja and D. Garg (Deloitte) regarding Q3 performance on Franchise Group and impact to materiality calculation and risk assessment.	\$0.00	0.8	\$0.00
Wade, Michael	Complete inventory count at Pet Supplies Plus in (Centerville, OH).	\$0.00	5.7	\$0.00
Walker, Jana	Updated substantive analytical procedures operating expense testing workpapers.	\$0.00	5.8	\$0.00
Walker, Jana	Prepare revenue regression analysis model in order to test revenues in the current year.	\$0.00	2.8	\$0.00
11/15/2024				
Jhawar, Rohit	Prepare guided risk assessment for revenue.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Prepare guided risk assessment for inventory.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Review reconciliation by data specialists on journal entry data received for period 1 through period 6.	\$0.00	3.0	\$0.00
Jhawar, Rohit	Call with S. Lnu (Deloitte) for discussion of inventory price testing workpaper and sampling follow up.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Call with P. Lundy (partial) (Deloitte) to discuss cost of sales testing and franchise receivable testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review audit referral instructions from group audit team.	\$0.00	0.6	\$0.00

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Financial Statement Audit and Related Services

11/15/2024

Keast, Elizabeth	Review risk assessment analytics for revenue	\$0.00	0.8	\$0.00
Lnu, Simran	Document guided risk assessment for inventory for current year audit.	\$0.00	5.1	\$0.00
Lnu, Simran	Document testing of the Company's internal control #C12 - inventory reconciliation.	\$0.00	2.0	\$0.00
Lnu, Simran	Made interim inventory price testing selections.	\$0.00	1.9	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) for discussion of inventory price testing workpaper and sampling follow up.	\$0.00	0.9	\$0.00
Lundy, Peter	Organize personal substantive testing tracker and make note of status across omnia file.	\$0.00	1.6	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.5	\$0.00
Lundy, Peter	Email J. Rogers (Deloitte) regarding inventory count questions.	\$0.00	0.4	\$0.00
Lundy, Peter	Organize and make selections for franchise receivables selections.	\$0.00	0.4	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.8	\$0.00
Lundy, Peter	Update confirmations draft for franchise receivable testing.	\$0.00	2.9	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.8	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.3	\$0.00
Lundy, Peter	Call with E. Keast (Deloitte) to discuss cost of sales testing and franchise receivable testing.	\$0.00	0.3	\$0.00
Lundy, Peter	Call with J. Walker (Deloitte) to discuss cost of sales testing.	\$0.00	0.2	\$0.00
Peng, Siyi	Complete inventory count at Pet Supplies Plus store located in Quincy, MA.	\$0.00	4.5	\$0.00

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11/15/2024				
Rogers, Jackson	Complete inventory count at Pet Supplies Plus store located in Rochester, NY.	\$0.00	3.5	\$0.00
Saraogi, Astha	Email to resource manager (M. Sharma-Deloitte) to make changes in team's scheduling.	\$0.00	0.2	\$0.00
Saraogi, Astha	Review procedure card and information card covered in cost of goods sold guided risk assessment.	\$0.00	0.3	\$0.00
Saraogi, Astha	Review the scheduling of Vitamin Shoppe Inc team.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review cost of sales guided risk assessment.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review workpaper guided risk assessment - cost of goods sold analysis.	\$0.00	1.0	\$0.00
Sciano, May	Review scoping workpaper to assess changes in audit scope based on new materiality.	\$0.00	1.0	\$0.00
Walker, Jana	Update interim testing workpapers for revenue testing.	\$0.00	2.7	\$0.00
Walker, Jana	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	1.5	\$0.00
Walker, Jana	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	2.5	\$0.00
11/17/2024				
Noon, Ellyse	Complete inventory count at Pet Supplies Plus store located in (Mentor, Ohio).	\$0.00	2.0	\$0.00
11/18/2024				
Bellora, Brandon	Update hotline ethics control design and implementation and review support for inclusion.	\$0.00	3.1	\$0.00
Bellora, Brandon	Update code of conduct for support received and conclude design and implementation.	\$0.00	2.9	\$0.00
Bellora, Brandon	Update listing of Deloitte required consultations workpaper for updated template.	\$0.00	3.0	\$0.00

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11/18/2024				
Bhardwaj, Sahil	Meeting (partial) with V. Singhal, D. Garg, S. Lnu (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.6	\$0.00
Devereaux, Cole	Complete inventory count at Pet Supplies Plus store located in Albany, NY.	\$0.00	3.6	\$0.00
Garg, Divya	Meeting (partial) with S. Bhardwaj, V. Singhal, S. Lnu (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Meeting with S. Bhardwaj, V. Singhal, D. Garg, S. Lnu (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.7	\$0.00
Lnu, Simran	Reconcile inventory price testing with Q3 reporting package from the Company's Audit Board portal.	\$0.00	1.5	\$0.00
Lnu, Simran	Meeting (partial) with S. Bhardwaj, V. Singhal, D. Garg (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.6	\$0.00
Lnu, Simran	Updated the operating expense guided risk assessment by updated internal controls mapped to the risks identified.	\$0.00	1.0	\$0.00
Lundy, Peter	Make selections for accrued expenses.	\$0.00	3.7	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim revenue analytic workpaper.	\$0.00	0.9	\$0.00
Lundy, Peter	Update the confirmations for franchise receivable.	\$0.00	2.6	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Leadsheet for 2024.	\$0.00	2.4	\$0.00
Parodi, Carlos	Review Pet Supplies Plus standalone scoping alignment with corporate file scoping.	\$0.00	0.5	\$0.00

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Saraogi, Astha	Removed review notes from cost of goods sold guided risk assessment and its related excel analytic workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with S. Bhardwaj, V. Singhal, D. Garg, S. Lnu (partial), P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.7	\$0.00
Steffens, Marilyn	Review planning guided risk assessments prepared by staff and reviewed by L. Fredericks (Deloitte).	\$0.00	1.0	\$0.00
Villanueva, Zangel Merjoemi	Complete inventory count at Wag N' Wash store located in Bethesda, Maryland.	\$0.00	4.0	\$0.00
Weston, Zachary	Review materiality documentation.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting with S. Bhardwaj, V. Singhal, D. Garg, S. Lnu (partial), A. Saraogi, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.7	\$0.00
11/19/2024				
Bellora, Brandon	Review and address notes in journal entry testing and send for review to M. Sciano (Deloitte).	\$0.00	2.7	\$0.00
Bellora, Brandon	Update journal entry data analytics specialist workpaper.	\$0.00	2.4	\$0.00
Broderick, Caroline	Complete inventory count at Pet Supplies Plus/ Wag N Wash store located in (Arlington, Virginia).	\$0.00	3.2	\$0.00
Dada, Hajira	Review PowerPoint presentation with information on the inventory count engagement questions.	\$0.00	0.1	\$0.00
Foltyniewicz, Zachary	Meeting with A. Roland, P. Lundy, Z. Lefevre, N. Rausch, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review documentation of consideration of management bias in accounting estimates.	\$0.00	0.9	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
11/19/2024				
Keast, Elizabeth	Review documentation of financial statement line items greater than materiality, but determined to be no risk of material misstatement.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Document determination of audit materiality, including considerations of selected materiality benchmark and benchmarks not selected.	\$0.00	1.4	\$0.00
Lefevre, Zachary	Meeting with A. Roland, P. Lundy, Z. Foltyniewicz, N. Rausch, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
Lundy, Peter	Meeting with A. Roland, Z. Lefevre, Z. Foltyniewicz, N. Rausch, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Leadsheet for 2024.	\$0.00	2.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim revenue analytic workpaper.	\$0.00	1.8	\$0.00
Lundy, Peter	Send instructions to S. Peng and M. Wade (both Deloitte) for the Pet Supplies Plus physical stores inventory counts for 11/21/24 -11/25/24.	\$0.00	2.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus interim cost of sales analytic workpaper.	\$0.00	1.2	\$0.00
Niemiec, Carson	Meeting with A. Roland, P. Lundy, Z. Lefevre, Z. Foltyniewicz, N. Rausch (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
Rausch, Noah	Meeting with A. Roland, P. Lundy, Z. Lefevre, Z. Foltyniewicz, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2024				
Roland, Andrew	Meeting with P. Lundy, Z. Lefevre, Z. Foltyniewicz, N. Rausch, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
11/20/2024				
Bellora, Brandon	Clear notes from M. Collins (Deloitte) on American freight property plant and equipment analytic.	\$0.00	1.3	\$0.00
Bellora, Brandon	Meeting with C. Parodi (Deloitte) to review property, plant, and equipment risk assessment.	\$0.00	0.4	\$0.00
Bellora, Brandon	Clear review notes from M. Parodi (Deloitte) on Vitamin Shoppe property plant and equipment analytic.	\$0.00	1.8	\$0.00
Bellora, Brandon	Update listing of Deloitte required consultations workpaper to address review notes from M. Parodi (Deloitte).	\$0.00	2.5	\$0.00
Bhardwaj, Sahil	Meeting with P. Kumar (Deloitte) regarding open questions regarding the selling, general and administrative expenses testing.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Review testing documentation of the Company's internal control #C-10 retail store inventory counts.	\$0.00	2.6	\$0.00
Jhawar, Rohit	Call with S. Lnu (partial) (Deloitte) to discuss work to be performed and project plan updating and reviewing interim support uploaded to the Company's Audit Board portal.	\$0.00	1.4	\$0.00
Jhawar, Rohit	Review inventory risk assessment workpapers.	\$0.00	4.2	\$0.00
Jhawar, Rohit	Meeting with R. Kumar, A. Saraogi, S. Lnu (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) and K. Barrett (Pet Supplies Plus) on timing of issuance of restated financials and year-end 2024 standalone financials.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/20/2024				
Keast, Elizabeth	Call with P. Lundy (Deloitte) to discuss interim testing approach for in scope account balances.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) on group audit referral instructions and resulting audit procedures required to be performed, including full year journal entry testing, franchise receivables and information technology testing.	\$0.00	0.6	\$0.00
Kumar, Pankaj	Review lease distribution center requests and planning analysis to start the workpaper.	\$0.00	0.7	\$0.00
Kumar, Pankaj	Meeting with R. Jhawar, A. Saraogi, S. Lnu (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Kumar, Pankaj	Update rent expense testing workpaper for current year.	\$0.00	1.3	\$0.00
Kumar, Pankaj	Perform testing on operating expenses in the current year.	\$0.00	1.9	\$0.00
Kumar, Pankaj	Meeting with S. Bhardwaj (Deloitte) regarding the questions regarding the selling, general and administrative expenses testing.	\$0.00	0.5	\$0.00
Kumar, Pankaj	Review inventory distribution center requests and planning analysis to start the workpaper.	\$0.00	0.7	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) to discuss work to be performed and project plan updating and the Company's Audit Board portal specific to requests interim testing.	\$0.00	0.5	\$0.00
Lnu, Simran	Document and revise the sales analytics and testing workpaper.	\$0.00	1.2	\$0.00
Lnu, Simran	Updated testing of the Company's internal controls over revenue.	\$0.00	1.0	\$0.00
Lnu, Simran	Meeting with R. Jhawar, R. Kumar, A. Saraogi (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim cost of sales analytic workpaper.	\$0.00	2.8	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

11/20/2024

Lundy, Peter	Update the Pet Supplies Plus Leadsheet for interim (9/28/2024).	\$0.00	2.2	\$0.00
Lundy, Peter	Call with E. Keast (partial) (Deloitte) to discuss interim testing approach for in scope account balances.	\$0.00	0.8	\$0.00
Lundy, Peter	Prepare the Pet Supplies Plus physical stores inventory counts instructions for 11/21/24 -11/25/24.	\$0.00	0.5	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim revenue analytic workpaper.	\$0.00	2.9	\$0.00
Mabry, Emma	Download Vitamin Shoppe control owner's automated control IT testing tool script outputs to upload into automated control testing tool, run the scripts and prepare data to be utilized for testing purposes.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review property, plant, and equipment guided risk assessment.	\$0.00	1.1	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to review property, plant, and equipment risk assessment.	\$0.00	0.4	\$0.00
Saraogi, Astha	Meeting with R. Jhawar, R. Kumar, S. Lnu (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) and K. Barrett (Pet Supplies Plus) on timing of issuance of restated financials and year-end 2024 standalone financials.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Email E. Mabry, D. Dakko, L. Keast (Deloitte) to discuss the status of the Pet Supplies Plus information technology testing controls for the Manhattan application.	\$0.00	0.3	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) on group audit referral instructions and resulting audit procedures required to be performed, including full year journal entry testing, franchise receivables and information technology testing.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2024				
Bellora, Brandon	Update workpaper with consultation requirement notes from M. Collins (Deloitte).	\$0.00	0.3	\$0.00
Bellora, Brandon	Update goodwill non significant template to latest template and clear notes from M. Parodi (Deloitte).	\$0.00	1.0	\$0.00
Bellora, Brandon	Clear review notes from M. Collins (Deloitte) on leasehold improvement guided risk assessment for Vitamin Shoppe.	\$0.00	2.2	\$0.00
Bellora, Brandon	Clear review notes on lease analytic from M. Collins (Deloitte) regarding updating bar chart.	\$0.00	2.0	\$0.00
Bellora, Brandon	Clear review notes from M. Collins (Deloitte) on leasehold improvement guided risk assessment for American freight.	\$0.00	1.5	\$0.00
Bellora, Brandon	Clear review notes from M. Collins (Deloitte) in lease guided risk assessment.	\$0.00	2.0	\$0.00
Bhardwaj, Sahil	Call with E. Keast, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
Borchardt, Zachary	Meeting with P. Lundy (Deloitte) to discuss the instructions for Pet Supplies Plus inventory count on 11/24.	\$0.00	0.4	\$0.00
Dakko, Dany	Meeting with E. Mabry, L. Keast (Deloitte) to discuss the status of the Pet Supplies Plus information technology testing controls for the Manhattan application.	\$0.00	0.3	\$0.00
Foltyniewicz, Zachary	Complete inventory count at Pet Supplies Plus store located in (Roseville, Minnesota).	\$0.00	4.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2024				
Jhawar, Rohit	Call with S. Lnu (Deloitte) regarding internal control VA & AZ-PO receiving process (southeast distribution center) and monthly distribution center adjustment review, basic documentation and updating.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Prepare risk assessment documentation for Vitamin Shoppe revenues.	\$0.00	3.0	\$0.00
Jhawar, Rohit	Review testing of the Company's internal control #C-10 retail store inventory counts.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Call with S. Lnu (Deloitte) to discuss work to be performed specific to the revenue guided risk assessment.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Review testing documentation of the Company's internal control #TR-4 manual-daily deposits reconciliation.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Review testing of the Company's internal control #TR-4 manual daily deposit reconciliation.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Review the Company's internal control over Virginia and Arizona-Purchase Order receiving process (Southeast DC).	\$0.00	1.0	\$0.00
Jhawar, Rohit	Email S. Lnu (Deloitte) regarding inventory price testing status.	\$0.00	0.1	\$0.00
Jhawar, Rohit	Reviewed the documentation of testing of the Company's internal control #C12 - distribution center inventory cycle count reconciliation	\$0.00	0.5	\$0.00
Keast, Elizabeth	Call with S. Bhardwaj, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with E. Mabry, D. Dakko (Deloitte) to discuss the status of the Pet Supplies Plus information technology testing controls for the Manhattan application.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2024				
Keast, Elizabeth	Review 2024 audit planning memorandum.	\$0.00	1.3	\$0.00
Kumar, Ravi	Meeting with A. Saraogi (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) to discuss work to be performed on inventory testing workpapers.	\$0.00	0.5	\$0.00
Lnu, Simran	Document Company's internal controls #VA and AZ-PO receiving process (southeast dc) control.	\$0.00	2.5	\$0.00
Lnu, Simran	Document information that is used in the inventory controls.	\$0.00	1.4	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) regarding the Company's internal control VA & AZ-PO receiving process (southeast distribution center) and monthly distribution center adjustment review, documentation to be updated.	\$0.00	1.0	\$0.00
Lnu, Simran	Document control on monthly distribution center adjustment review.	\$0.00	3.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim revenue analytic workpaper.	\$0.00	2.0	\$0.00
Lundy, Peter	Meeting with Z. Borchardt (Deloitte) to discuss the instructions for Pet Supplies Plus inventory count on 11/24.	\$0.00	0.4	\$0.00
Lundy, Peter	Call with S. Bhardwaj, E. Keast, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Leadsheet for 2024.	\$0.00	3.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim cost of sales analytic workpaper.	\$0.00	3.4	\$0.00
Mabry, Emma	Meeting with D. Dakko, L. Keast (Deloitte) to discuss the status of the Pet Supplies Plus information technology testing controls for the Manhattan application.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2024				
Niemiec, Carson	Complete inventory count at Pet Supplies Plus store located in (Racine, Wisconsin).	\$0.00	3.2	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss status, discussing changes to materiality in the audit.	\$0.00	0.4	\$0.00
Rausch, Noah	Complete inventory count at Pet Supplies Plus store located in (Powell, Ohio).	\$0.00	2.3	\$0.00
Saraogi, Astha	Review sales guided risk assessment including related procedure card and information card.	\$0.00	2.0	\$0.00
Saraogi, Astha	Meeting with R. Kumar (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Saraogi, Astha	Review inventory guided risk assessment including related procedure card and information card.	\$0.00	1.6	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss status, discussing changes to materiality in the audit.	\$0.00	0.4	\$0.00
Singhal, Vasu	Call with S. Bhardwaj, E. Keast, P. Lundy (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
11/22/2024				
Bellora, Brandon	Review lease notes in guided risk assessment and analytic prior to meeting with M. Collins (Deloitte).	\$0.00	2.0	\$0.00
Bellora, Brandon	Prepare guided risk assessment to clear remaining guided risk assessment notes from M. Parodi (Deloitte).	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/22/2024				
Bellora, Brandon	Clear the remainder of notes from M. Collins (Deloitte) regarding updating internal trial balance in guided risk assessment and analysis for Vitamin Shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update software non significant template to the latest template available.	\$0.00	1.0	\$0.00
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss right of use asset and lease liability guided risk assessment and analytic.	\$0.00	0.1	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss right of use asset and lease liability guided risk assessment and analytic.	\$0.00	0.1	\$0.00
Dada, Hajira	Complete inventory count at Pet Supplies Plus store in Delaware, Ohio.	\$0.00	2.8	\$0.00
Jhawar, Rohit	Call with S. Lnu (partial) (Deloitte) for discussion in-transit control and subsampling in price testing.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Call with S. Lnu (Deloitte) to review the subsampling of inventory interim price testing selections.	\$0.00	0.4	\$0.00
Jhawar, Rohit	Call with S. Lnu (Deloitte) related to inventory price testing.	\$0.00	0.8	\$0.00
Jhawar, Rohit	Setup revenue risk assessment excel analytics and visualization for concluding on risk level for substantive audit of revenue.	\$0.00	3.1	\$0.00
Jhawar, Rohit	Setup inventory risk assessment excel analytics and visualization for concluding on risk level for substantive audit of inventory.	\$0.00	3.6	\$0.00
Keast, Elizabeth	Review guided risk assessments and supporting risk assessment analytics for revenue.	\$0.00	2.3	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

11/22/2024

Keast, Elizabeth	Review selling, general and administrative expenses expense, cash, equity and retail cost of sales guided risk assessments and supporting risk assessment analytic.	\$0.00	0.8	\$0.00
Kumar, Ravi	Email with B. Tyron (Vitamin Shoppe) to schedule management touchpoint with CEO and CFO.	\$0.00	5.4	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) related to inventory price testing and the procedure of same.	\$0.00	0.8	\$0.00
Lnu, Simran	Draft email to be sent to R. Kumar, P. Kumar (Deloitte) related to understanding guided risk assessment, sales, inventory flow charts and marketing calendar.	\$0.00	0.4	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) to review the subsampling of inventory interim price testing selections.	\$0.00	0.4	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) for discussion in-transit control and subsampling in price testing.	\$0.00	0.5	\$0.00
Lnu, Simran	Update the internal controls mapped to the risks in the Financial Close and Reporting guided risk assessment.	\$0.00	1.0	\$0.00
Lnu, Simran	Document and calculate inventory price testing sub selections for testing.	\$0.00	2.0	\$0.00
Lnu, Simran	Document In transit inventory (distribution center to stores) control.	\$0.00	3.5	\$0.00
Lnu, Simran	Reviewed the Company's Audit Board platform for open requests for documentation for year-end inventory workpapers.	\$0.00	0.5	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim cost of sales analytic workpaper.	\$0.00	1.1	\$0.00
Lundy, Peter	Update the 2024 Pet Supplies Plus interim salaries and wages expense workpaper.	\$0.00	2.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/22/2024				
Lundy, Peter	Update, proofread, and tie out the revenue regression analysis workpaper for interim 2024.	\$0.00	0.8	\$0.00
Lundy, Peter	Update the interim accrued salaries and wages workpaper.	\$0.00	2.9	\$0.00
Roland, Andrew	Complete inventory count at Pet Supplies Plus store located in Warrington, PA.	\$0.00	4.0	\$0.00
11/23/2024				
Saraogi, Astha	Review testing of the Company's internal control #F20 - manual journal entries.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review testing of the Company's internal control #F26 - variance analysis.	\$0.00	0.9	\$0.00
Saraogi, Astha	Review inventory guided risk assessment including related procedure card and information card.	\$0.00	0.8	\$0.00
11/24/2024				
Borchardt, Zachary	Complete inventory count at Pet Supplies Plus located in Brighton, Michigan.	\$0.00	2.8	\$0.00
11/25/2024				
Keast, Elizabeth	Discussion with M. Steffens, Z. Weston (Deloitte), S. Divatia (Franchise Group) and S. Joseph (Pet Supplies Plus) regarding internal audit substantive testing areas of assistance and related hours and timing.	\$0.00	0.5	\$0.00
Kettler, Ruth	Complete inventory count at Pet Supplies Plus store located in Spring, Texas.	\$0.00	2.0	\$0.00
Lnu, Simran	Updated testing of the Company's internal controls over inventory	\$0.00	2.1	\$0.00
Lnu, Simran	Review inventory guided risk assessment and analytics with R. Jhavar (Deloitte) and update notes by A. Saraogi (Deloitte) on guided risk assessments and controls.	\$0.00	1.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/25/2024				
Steffens, Marilyn	Discussion with Z. Weston, E. Keast (Deloitte), S. Divatia (Franchise Group) and S. Joseph (Pet Supplies Plus) regarding internal audit substantive testing areas of assistance and related hours and timing.	\$0.00	0.5	\$0.00
Weston, Zachary	Discussion with M. Steffens, E. Keast (Deloitte), S. Divatia (Franchise Group) and S. Joseph (Pet Supplies Plus) regarding internal audit substantive testing areas of assistance and related hours and timing.	\$0.00	0.5	\$0.00
11/26/2024				
Keast, Elizabeth	Review interim accrued salaries and wages testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review interim scoping for Pet Supplies Plus stand-alone audit.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review interim salaries and wages expense testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review preliminary analytic procedures and related documentation on reasons for year-over-year changes in financial statement line item balances as of interim.	\$0.00	0.6	\$0.00
Lnu, Simran	Documented the litigation guided risk assessment.	\$0.00	3.0	\$0.00
Saraogi, Astha	Update group audit status.	\$0.00	2.0	\$0.00
Suma, Arra	Follow up with L. Keast (Deloitte) on the executed engagement letter for Pet Supplies Plus, LLC.	\$0.00	0.2	\$0.00
11/27/2024				
Jhawar, Rohit	Updated inventory risk assessment analytics workpaper to address review notes from A. Saraogi (Deloitte).	\$0.00	3.0	\$0.00
Jhawar, Rohit	Update documentation to resolve review notes on revenue risk assessment workpaper.	\$0.00	3.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/27/2024				
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) on questions related to guided risk assessment and audit requests.	\$0.00	1.2	\$0.00
Jhawar, Rohit	Set up guided risk assessment litigation and claims.	\$0.00	1.8	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) on questions related to guided risk assessment and corresponding audit requests.	\$0.00	1.2	\$0.00
Lnu, Simran	Assess financial closing and reporting process guided risk assessment.	\$0.00	4.2	\$0.00
Lnu, Simran	Work on workpaper summarizing our considerations for use of Internal Audit for testing procedures.	\$0.00	1.1	\$0.00
Loharuka, Vijeta	Draft Pet Supplies Plus, LLC engagement letter.	\$0.00	1.5	\$0.00
11/28/2024				
Jhawar, Rohit	Set up guided risk assessment-financial close and reporting process and answer questions of S. Lnu (Deloitte).	\$0.00	3.0	\$0.00
Jhawar, Rohit	Create listing of follow up questions for the client on the revenue risk assessment workpaper.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Review updated documentation to resolve review notes on testing of the Company's internal control #C24 in-transit control	\$0.00	3.5	\$0.00
Jhawar, Rohit	Prepare sub selection for inventory price testing samples.	\$0.00	1.0	\$0.00
Lnu, Simran	Email for open queries to R. Kumar (Deloitte) in order to update the understanding entity/environment guided risk assessment.	\$0.00	2.1	\$0.00
Saraogi, Astha	Remove notes from testing of the Company's internal control #CTL-F26 variance analysis.	\$0.00	0.2	\$0.00
Saraogi, Astha	Review design testing documentation of the Company's internal control #TR4 - daily deposits reconciliation.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/28/2024				
Saraogi, Astha	Review design testing documentation of the Company's internal control TR12-bank reconciliation.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review sales guided risk assessment.	\$0.00	0.5	\$0.00
11/29/2024				
Saraogi, Astha	Review testing of the Company's internal control #CTL-010- retail store count.	\$0.00	1.9	\$0.00
Saraogi, Astha	Review testing of the Company's internal control #F59- reporting package review.	\$0.00	2.1	\$0.00
Saraogi, Astha	Review testing of the Company's internal controls over inventory.	\$0.00	1.8	\$0.00
12/02/2024				
Bellora, Brandon	Meeting with M. Parodi, M. Collins, M. Sciano, and E. Fitzpatrick (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update lease guided risk assessment analytic bar charts for American freight.	\$0.00	3.0	\$0.00
Bellora, Brandon	Clear notes from M. Collins (Deloitte) on lease guided risk assessment analytic for Vitamin Shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Address M. Collins' (Deloitte) notes on lease guided risk assessment.	\$0.00	3.0	\$0.00
Collins, Mikaela	Meeting with M. Parodi, M. Sciano, B. Bellora, and E. Fitzpatrick (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the "summary of alerts" workpaper to include new practice alerts and financial reporting alerts that impact the fiscal year 2024 audit.	\$0.00	0.9	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2024				
Fitzpatrick, Emily	Meeting with M. Parodi, M. Collins, M. Sciano, and B. Bellora (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close M. Sciano's (Deloitte) review notes on the "use of auditor's specialist journal entry testing data specialist memorandum".	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Adjust materiality numbers within the selling, general and administrative substantive analytical procedures testing workpapers.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Calculate quarter 2, 2024 expectation for American freight's professional, insurance and bank fees expense within the substantive analytical procedures testing workpaper.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Close M. Sciano's (Deloitte) review notes on the American freight selling, general and administrative expenses testing	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Close M. Sciano's (Deloitte) review notes on the Vitamin Shoppe selling, general and administrative expenses testing.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Continue to close M. Sciano's (Deloitte) review notes on the Vitamin Shoppe selling, general and administrative expenses substantive analytical procedures testing workpaper.	\$0.00	1.6	\$0.00
Keast, Elizabeth	Review closed notes and updated documentation in accrued salaries and wages testing workpaper.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte (Pet Supplies Plus), M. Steffens (Deloitte) about annual fraud inquiry.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) on planning for upcoming Orangeburg distribution center inventory count.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2024				
Keast, Elizabeth	Meeting with A. Vecchioni (Pet Supplies Plus), M. Steffens (Deloitte) about annual fraud inquiry.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Meeting with K. Barrett (Pet Supplies Plus), M. Steffens (Deloitte) about annual fraud inquiry.	\$0.00	0.6	\$0.00
Lundy, Peter	Analyze the Pet Supplies Plus store location data for 2023 and 2024.	\$0.00	0.7	\$0.00
Lundy, Peter	Email Y. Pan (Deloitte) regarding retail sales substantive analytical procedure for year end testing.	\$0.00	0.4	\$0.00
Lundy, Peter	Update the preliminary and final analytic (comparing prior year and current year balances) workpaper based on manager notes.	\$0.00	2.4	\$0.00
Lundy, Peter	Update the store inventory count workpaper for 2024.	\$0.00	1.2	\$0.00
Lundy, Peter	Import the general ledger balances for 6/29/2024 into the leadsheet for our references.	\$0.00	3.4	\$0.00
Parodi, Carlos	Address open items within discussion of specialist involvement documentation.	\$0.00	1.2	\$0.00
Parodi, Carlos	Address open items within the project plan for workpapers in the planning stage of the audit.	\$0.00	4.1	\$0.00
Parodi, Carlos	Address open items within the selling, general, and administrative expenses interim testing.	\$0.00	1.6	\$0.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano, B. Bellora, and E. Fitzpatrick (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Assess scoping of significant accounts based on change in materiality.	\$0.00	0.7	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

12/02/2024

Sciano, May	Meeting with M. Parodi, M. Collins, B. Bellora, E. Fitzpatrick (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Meeting with A. Vecchioni (Pet Supplies Plus), E. Keast (Deloitte) about annual fraud inquiry.	\$0.00	0.7	\$0.00
Steffens, Marilyn	Meeting with K. Barrett (Pet Supplies Plus), E. Keast (Deloitte) about annual fraud inquiry.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) on planning for upcoming Orangeburg distribution center inventory count.	\$0.00	0.7	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte (Pet Supplies Plus), E. Keast (Deloitte) about annual fraud inquiry.	\$0.00	1.1	\$0.00

12/03/2024

Bellora, Brandon	Update guided risk assessment in accordance with notes left by M. Parodi (Deloitte) for leases.	\$0.00	3.0	\$0.00
Bellora, Brandon	Resolve guided risk assessment notes from M. Collins (Deloitte) for Vitamin Shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update American freight lease guided risk assessment in accordance with notes from M. Parodi (Deloitte).	\$0.00	3.0	\$0.00
Bhardwaj, Sahil	Check status of requests on Deloitte connect, including reviewing support provided by client to check whether support was provided.	\$0.00	0.1	\$0.00
Bhardwaj, Sahil	Roll forward the operating leases (right of use and liabilities) testing of the interim period.	\$0.00	0.4	\$0.00
Bhardwaj, Sahil	Review the previous year workpaper and supports to better the understanding of the leases testing for Pet Supplies Plus.	\$0.00	0.3	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2024				
Bhardwaj, Sahil	Check status of requests on Deloitte Connect Portal, including reviewing support provided by client to assess whether support was provided.	\$0.00	0.1	\$0.00
Bhardwaj, Sahil	Review the previous year workpaper and supports to better the understanding of the leases testing for Pet Supplies Plus.	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the overall audit progress and leases.	\$0.00	0.6	\$0.00
Bhardwaj, Sahil	Roll forward the operating leases (right of use and liabilities) testing of the interim period.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review the ethics hotline control and leave notes where edits/further clarification is needed.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Continue to close notes related to developing current year expectation for selling, general and administrative expenses on Vitamin Shoppe selling, general and administrative expenses substantive analytical procedures testing workpaper.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Close review notes related to developing current year expectation for selling, general and administrative expenses testing.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Continue to calculate quarter 2, 2024 expectation for American freight's professional, insurance and bank fees expense within the substantive analytical procedures testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss review notes on selling, general, and administration expense testing.	\$0.00	0.7	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2024				
Fitzpatrick, Emily	Continue to close M. Sciano's (Deloitte) review notes on the use of auditor's specialist journal entry testing data specialist memo.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Continue to close M. Sciano's (Deloitte) review notes on the use of auditor's specialist journal entry testing data specialist memo.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Roll forward financials on the goodwill impairment testing workpaper.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Clear A. Saraogi's (Deloitte) notes on inventory guided risk assessment and inventory risk analysis file.	\$0.00	3.0	\$0.00
Lnu, Simran	Resolve note on control-financial closing and reporting process, review of bank reconciliation, retail store inventory count by A. Saraogi (Deloitte) and document operating effectiveness section of in-transit inventory control notes by R. Jhawar (Deloitte)	\$0.00	2.5	\$0.00
Lnu, Simran	Work on inventory risk analysis and resolve inventory guided risk assessment notes by A. Saraogi (Deloitte).	\$0.00	1.5	\$0.00
Lundy, Peter	Update the references to the leadsheet throughout the cost of sales regression analysis testing workpaper.	\$0.00	1.2	\$0.00
Lundy, Peter	Meeting with Y. Pan (Deloitte) to discuss testing of the Company's internal control over reporting package review.	\$0.00	0.3	\$0.00
Lundy, Peter	Update the standalone scoping workpaper based on manager notes.	\$0.00	1.5	\$0.00
Lundy, Peter	Meeting with Y. Pan (Deloitte) to discuss retail sales substantive analytical testing procedure analytic.	\$0.00	0.4	\$0.00
Lundy, Peter	Update the wholesale and retail sales analytic for 2024 interim.	\$0.00	1.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2024				
Lundy, Peter	Meeting with Y. Pan (Deloitte) to follow up on the difference in retail and wholesale sales analytics.	\$0.00	0.8	\$0.00
Lundy, Peter	Analyze the Pet Supplies Plus store location data for 2023 and 2024.	\$0.00	1.6	\$0.00
Lundy, Peter	Update the store inventory count workpaper for 2024.	\$0.00	1.9	\$0.00
Pan, Yan	Update testing references in the leadsheet.	\$0.00	0.7	\$0.00
Pan, Yan	Meeting with P. Lundy (Deloitte) to discuss the Company's internal control over reporting package review.	\$0.00	0.3	\$0.00
Pan, Yan	Work on regression analysis for testing revenue considerations memorandum.	\$0.00	1.2	\$0.00
Pan, Yan	Prepare wholesale sales substantive analytical testing procedure testing workpaper.	\$0.00	2.1	\$0.00
Pan, Yan	Email P. Lundy (Deloitte) regarding retail and wholesale sales analytics.	\$0.00	0.7	\$0.00
Pan, Yan	Meeting with P. Lundy (Deloitte) to discuss retail sales substantive analytical testing procedure analytic.	\$0.00	0.4	\$0.00
Pan, Yan	Meeting with P. Lundy (Deloitte) to follow up on the difference in retail and wholesale sales analytics.	\$0.00	0.8	\$0.00
Pan, Yan	Work on retail sales substantive analytical testing procedure workpaper.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review group audit scoping memorandum.	\$0.00	2.8	\$0.00
Parodi, Carlos	Review the design and implementation testing for the journal entry review control.	\$0.00	3.9	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss review notes on selling, general, and administration expense testing.	\$0.00	0.7	\$0.00
Parodi, Carlos	Continue to review the design and implementation testing for the journal entry review control.	\$0.00	1.6	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2024				
Peterson, Jack	Review evidence and began to document admin access common control.	\$0.00	3.0	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the overall audit progress and leases.	\$0.00	0.6	\$0.00
12/04/2024				
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss resolution over review notes within the property, plant and equipment guided risk assessment.	\$0.00	0.7	\$0.00
Bellora, Brandon	Clear guided risk assessment notes from M. Parodi (Deloitte) for Vitamin Shoppe property plant equipment.	\$0.00	2.0	\$0.00
Bellora, Brandon	Resolve notes from M. Collins (Deloitte) on entity level control for code of conduct.	\$0.00	3.0	\$0.00
Bellora, Brandon	Resolve notes from M. Collins (Deloitte) on entity level control for hotline ethic.	\$0.00	1.3	\$0.00
Bellora, Brandon	Clear guided risk assessment notes for American freight property plant equipment.	\$0.00	2.0	\$0.00
Bhardwaj, Sahil	Document the substantive analytical testing procedure for advertising expenses for the interim period.	\$0.00	0.9	\$0.00
Bhardwaj, Sahil	Document the substantive analytical testing procedure for bank fees expenses for the interim period.	\$0.00	0.6	\$0.00
Bhardwaj, Sahil	Document the rent and utilities expense testing for the interim period.	\$0.00	2.6	\$0.00
Bhardwaj, Sahil	Document the rent and utilities expense testing for the interim period.	\$0.00	2.0	\$0.00
Collins, Mikaela	Review the ethics hotline control and leave notes where edits/further clarification is needed.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review right of use asset guided risk assessment.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2024				
Fitzpatrick, Emily	Updated the Vitamin Shoppe goodwill impairment testing workpaper for year-end	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss risk assessment procedures related to the evaluation of potential impairment for each component, based off provided revenue forecasts.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Roll forward the Buddy's Home Furnishings purchase price allocation valuation testing workpaper to use for goodwill impairment testing.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Roll forward the Pet Supplies Plus purchase price allocation valuation testing workpaper to use for goodwill impairment testing.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Roll forward the Vitamin Shoppe purchase price allocation valuation testing workpaper to use for goodwill impairment testing.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Update the Pet Supplies Plus goodwill impairment testing workpaper for year-end	\$0.00	3.0	\$0.00
Keast, Elizabeth	Update forecasting expectations used in retail sales analytic and wholesale sales analytic.	\$0.00	0.6	\$0.00
Kumar, Ravi	Meeting with M. Zaorski (Deloitte) to discuss the overall status of the audit file and open items and agree about the procedures for vendor incentives.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting with M. Parodi (Deloitte) to discuss plan for completion of Vitamin Shoppe interim inventory testing procedures.	\$0.00	0.6	\$0.00
Lundy, Peter	Analyze the Pet Supplies Plus store location data for 2023 and 2024 for the purposes of the wholesale sales and retail sales analytic workpaper.	\$0.00	2.4	\$0.00
Lundy, Peter	Analyze the Pet Supplies Plus store location data for 2023 and 2024.	\$0.00	2.8	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2024				
Lundy, Peter	Continue to add in the Q2 general ledger numbers into the Pet Supplies Plus Leadsheet.	\$0.00	1.2	\$0.00
Lundy, Peter	Add in the Q2 general ledger numbers into the Pet Supplies Plus Leadsheet.	\$0.00	2.2	\$0.00
Pan, Yan	Prepare wholesale sales substantive analytical testing procedure workpaper.	\$0.00	3.0	\$0.00
Pan, Yan	Document findings and send email communication to P. Lundy (Deloitte) for it.	\$0.00	1.0	\$0.00
Pan, Yan	Prepare internal reporting package review control.	\$0.00	1.5	\$0.00
Pan, Yan	Prepare retail sales substantive analytical testing procedure workpaper.	\$0.00	3.0	\$0.00
Parodi, Carlos	Evaluate for potential impairment of each component, based on revenue forecasts.	\$0.00	1.7	\$0.00
Parodi, Carlos	Meeting with R. Kumar (Deloitte) to discuss plan for completion of Vitamin Shoppe interim inventory testing procedures.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review Vitamin Shoppe inventory testing workspace.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss risk assessment procedures related to the evaluation of impairment for each component, based off provided revenue forecasts.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review group audit scoping memorandum.	\$0.00	3.1	\$0.00
Parodi, Carlos	Update group audit scoping memorandum for missing sections.	\$0.00	1.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss resolution over review notes within the property, plant, and equipment guided risk assessment.	\$0.00	0.7	\$0.00
Saraogi, Astha	Review testing of the Company's internal control #C24- in transit inventory.	\$0.00	1.0	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2024				
Saraogi, Astha	Email R. Jhawar (Deloitte) regarding status update of Vitamin Shoppe Inc.	\$0.00	0.8	\$0.00
Saraogi, Astha	Review design testing documentation of the Company's internal control #TR4 - daily deposits reconciliation.	\$0.00	1.5	\$0.00
Zaorski, Michal	Meeting with R. Kumar (partial) (Deloitte) to discuss the overall status of the audit file and open items and agree about the procedures for vendor incentives.	\$0.00	1.1	\$0.00
12/05/2024				
Bellora, Brandon	Update not significant account template for FY24 considerations over definite lived intangibles.	\$0.00	2.1	\$0.00
Bellora, Brandon	Meeting with M. Parodi (partial) (Deloitte) to discuss planning matters related to scoping of not significant accounts.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss planning matters related to the scoping of intangibles, not significant account evaluation and plans for the risk assessment of understanding of the entity.	\$0.00	0.4	\$0.00
Bellora, Brandon	Address notes from M. Collins (Deloitte) in guided risk assessment for operating leases right of use asset.	\$0.00	2.5	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the overall audit progress and approach changes regarding operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
Bhardwaj, Sahil	Document the operating expenses testing for January-September.	\$0.00	1.7	\$0.00
Bhardwaj, Sahil	Call with E. Keast, P. Lundy (partial), V. Singhal (partial) (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.2	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/05/2024				
Collins, Mikaela	Review right of use asset guided risk assessment.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review lease liability guided risk assessment.	\$0.00	0.2	\$0.00
Fitzpatrick, Emily	Review open review notes/questions on the selling, general and administration expense substantive analytical procedures testing workpapers in preparation for a team review call.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Review the financials within the 2024 Vitamin Shoppe valuation testing workpaper to evaluate impairment for the component based off provided revenue forecasts.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the risk assessment considerations of intangible assets workpaper.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Close my open review notes on the "understanding the entity guided risk assessment" within the 2024 audit file.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Enter Q3 2024 financials into the goodwill and tradename impairment analysis workpaper.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Close review notes left by A. Saraogi (Deloitte) on the testing of the Company's internal control #C24- in transit inventory.	\$0.00	2.6	\$0.00
Jhawar, Rohit	Meeting with M. Zaorski (Deloitte) to discuss interim status update and tailoring of controls to be tested for inventory.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review updates made to preliminary scoping workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review updates made to preliminary analytic (comparing prior year to current year balances) workpaper.	\$0.00	0.4	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/05/2024				
Keast, Elizabeth	Call with S. Bhardwaj (partial), P. Lundy (partial), V. Singhal (partial) (Deloitte) to discuss audit status and review substantive testing areas assigned (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Lundy, Peter	Call with S. Bhardwaj (partial), E. Keast, V. Singhal (partial) (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.2	\$0.00
Lundy, Peter	Update the salaries and wages expense workpaper based on manager notes.	\$0.00	2.8	\$0.00
Lundy, Peter	Review the wholesale sales analytical workpaper to leave review notes.	\$0.00	1.6	\$0.00
Lundy, Peter	Review the retail sales analytical workpaper to leave review notes.	\$0.00	1.0	\$0.00
Lundy, Peter	Review the internal financial reporting control and leave review notes.	\$0.00	0.9	\$0.00
Lundy, Peter	Compile evidence for testing internal control over financial reporting.	\$0.00	0.5	\$0.00
Lundy, Peter	Gather the required source data required to complete the inventory scoping workpaper before sending to staff.	\$0.00	2.2	\$0.00
Pan, Yan	Clean notes for internal reporting package review control.	\$0.00	0.5	\$0.00
Pan, Yan	Review Deloitte Connect Portal for all overdue client requests and support provided to ensure complete/accurate.	\$0.00	1.3	\$0.00
Pan, Yan	Update on substantive analytical testing procedure finds and communicate via email to P. Lundy (Deloitte).	\$0.00	0.5	\$0.00
Pan, Yan	Use new analytical methods and finalize wholesale sales substantive analytical testing procedure.	\$0.00	1.6	\$0.00
Pan, Yan	Clean notes for retail sales substantive analytical testing procedure.	\$0.00	1.0	\$0.00

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/05/2024				
Pan, Yan	Clean notes for wholesale sales substantive analytical testing procedure.	\$0.00	1.0	\$0.00
Pan, Yan	Use new analytical methods and finalize retail sales substantive analytical testing procedure.	\$0.00	1.6	\$0.00
Pan, Yan	Calculate store numbers to used in physical inventory count testing-store.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review the group audit scoping memorandum.	\$0.00	2.3	\$0.00
Parodi, Carlos	Address open notes within the group audit scoping memorandum.	\$0.00	2.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss planning matters related to scoping of not significant accounts.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review the significant account scoping within the group audit scoping memorandum.	\$0.00	2.9	\$0.00
Saraogi, Astha	Review financial closing and reporting process guided risk assessment.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review testing of the Company's internal control #C24- in transit inventory.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review control information card for physical inventory count summary.	\$0.00	0.6	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the overall audit progress and approach changes regarding operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
Singhal, Vasu	Call with S. Bhardwaj (partial), E. Keast, P. Lundy (partial) (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.2	\$0.00
Zaorski, Michal	Meeting with R. Jhawar (Deloitte) to discuss interim status update and tailoring of controls to be tested for inventory.	\$0.00	0.6	\$0.00

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Fees Sorted by Category for the Fee Period

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Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/06/2024				
Bellora, Brandon	Meeting with E. Fitzpatrick, M. Sciano and M. Parodi (Deloitte) to discuss open queries related to the completion of the planning stage of the audit.	\$0.00	1.2	\$0.00
Bellora, Brandon	Understand the entity guided risk assessment notes addressed for private audit consideration.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update code of conduct control in accordance with notes left by M. Collins (Deloitte).	\$0.00	3.0	\$0.00
Bellora, Brandon	Prepare journal entry testing for Q1 for Franchise Group.	\$0.00	2.1	\$0.00
Bellora, Brandon	Prepare journal entry testing for Q2 for Franchise Group.	\$0.00	1.9	\$0.00
Bhardwaj, Sahil	Meeting with B. Khanduja (Deloitte) to discuss the depreciation substantive analytical testing procedure workpaper for the interim period.	\$0.00	0.5	\$0.00
Bhardwaj, Sahil	Meeting with K. A. Vinay (Deloitte) to discuss the depreciation substantive analytical testing procedure.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Close M. Parodi's (Deloitte) review notes on the group audit scoping considerations memorandum.	\$0.00	3.4	\$0.00
Fitzpatrick, Emily	Continue to close M. Parodi's (Deloitte) review notes on the group audit scoping considerations memorandum.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano, M. Parodi and B. Bellora (Deloitte) to discuss open queries related to the completion of the planning stage of the audit.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Close M. Sciano's (Deloitte) review notes on selling, general and administrative substantive analytical procedures testing workpapers.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) and S. Joseph, J. La (Pet Supplies Plus) around Orangeburg inventory count procedures.	\$0.00	1.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/06/2024				
Khanduja, Bhavya	Meeting with S. Bhardwaj (Deloitte) to discuss the depreciation substantive analytical testing procedure workpaper for the interim period.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Roll forward year workpaper regarding franchise group corporate concluding analytic procedures.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update workpaper regarding audit tool compliance.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Address review notes left by A. Saraogi in the documentation of service organizations.	\$0.00	1.3	\$0.00
Khanduja, Bhavya	Respond to open comments of A. Saraogi (Deloitte) in guided risk assessment - litigation and claims.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Roll forward cash testing workpaper for financial year 2024.	\$0.00	1.2	\$0.00
Lundy, Peter	Review the retail sales analytical workpaper to leave review notes.	\$0.00	0.8	\$0.00
Lundy, Peter	Update the preliminary and final analytic (comparing prior year and current year balances) workpaper based on manager notes.	\$0.00	1.9	\$0.00
Lundy, Peter	Obtain new hire and termination files, make selections and Deloitte Connect Portal requests for IPE testing of headcount report.	\$0.00	2.4	\$0.00
Lundy, Peter	Review evidence provided for listing of new hires and terminated users provided by client.	\$0.00	0.9	\$0.00
Lundy, Peter	Review to organize the Pet Supplies Plus file to obtain list of work for staff to be assigned.	\$0.00	2.1	\$0.00
Pan, Yan	Update retail cost of sales risk assessment data analytics (comparing prior periods).	\$0.00	1.2	\$0.00
Pan, Yan	Update and roll forward on physical inventory instructions.	\$0.00	1.5	\$0.00
Pan, Yan	Prepare inventory count location scoping workpaper.	\$0.00	2.2	\$0.00

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Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/06/2024				
Pan, Yan	Clean notes for inventory count location scoping workpaper.	\$0.00	0.4	\$0.00
Pan, Yan	Review the Pet Supplies Plus's blackline system and reconciliation process.	\$0.00	0.4	\$0.00
Pan, Yan	Communicate the Deloitte Connect Portal request updates.	\$0.00	0.3	\$0.00
Pan, Yan	Prepare Pet Supplies physical inventory count planning and summary workpaper.	\$0.00	2.5	\$0.00
Pan, Yan	Email P. Lundy (Deloitte) regarding the inventory scoping workpapers.	\$0.00	0.5	\$0.00
Parodi, Carlos	Address open items within the project plan for workpapers in the planning stage of the audit.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review property, plant, and equipment supplementary risk assessment.	\$0.00	0.6	\$0.00
Parodi, Carlos	Perform review of the journal entry review control to address notes closed by preparer.	\$0.00	1.7	\$0.00
Parodi, Carlos	Review open questions related to the planning stage of the audit.	\$0.00	1.9	\$0.00
Parodi, Carlos	Review property, plant, and equipment guided risk assessment.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, M. Sciano and B. Bellora (Deloitte) to discuss open queries related to the completion of the planning stage of the audit.	\$0.00	1.2	\$0.00
Saraogi, Astha	Clear and remove notes addressed by the team on testing of the Company's internal control #CTL-010-retail store count.	\$0.00	0.4	\$0.00
Saraogi, Astha	Clear and remove notes addressed by the team on testing of the Company's internal control #F59- Reporting Package review.	\$0.00	0.3	\$0.00
Saraogi, Astha	Clear and remove notes addressed by the team on testing of the Company's internal control #TR12- bank reconciliation.	\$0.00	0.4	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/06/2024				
Sciano, May	Meeting with E. Fitzpatrick, M. Parodi and B. Bellora (Deloitte) to discuss open queries related to the completion of the planning stage of the audit.	\$0.00	1.2	\$0.00
Singhal, Vasu	Email S. Bhardwaj (Deloitte) regarding the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.1	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) and S. Joseph, J. La (Pet Supplies Plus) around Orangeburg inventory count procedures.	\$0.00	1.4	\$0.00
Vinay, K A	Meeting with S. Bhardwaj (Deloitte) to discuss the depreciation substantive analytical testing procedure.	\$0.00	0.7	\$0.00
Vinay, K A	Document the depreciation substantive analytical testing procedure.	\$0.00	1.2	\$0.00
Vinay, K A	Continue to document the depreciation substantive analytical testing procedure.	\$0.00	1.2	\$0.00
12/07/2024				
Keast, Elizabeth	Meeting with M. Steffens (Deloitte) to complete inventory count at Orangeburg distribution center.	\$0.00	3.6	\$0.00
Steffens, Marilyn	Meeting with E. Keast (Deloitte) to complete inventory count at Orangeburg distribution center.	\$0.00	3.6	\$0.00
12/08/2024				
Keast, Elizabeth	Complete documentation of inventory count at Orangeburg Distribution Center.	\$0.00	2.1	\$0.00
12/09/2024				
Bellora, Brandon	Clear notes from M. Collins (Deloitte) on operating lease analytic address for Pet Supplies Plus.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update journal entry review control design factors.	\$0.00	1.0	\$0.00
Bellora, Brandon	Update lease testing templates to address risks.	\$0.00	4.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2024				
Bellora, Brandon	Meeting with M. Collins, E. Fitzpatrick, C. Parodi (Deloitte) to discuss status and discuss areas to wrap up to finalize planning stage of audit.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Sciano (Deloitte) regarding lease guided risk assessment and entity level controls updates.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with B. Bellora, E. Fitzpatrick, C. Parodi (Deloitte) to discuss status and discuss areas to wrap up to finalize planning stage of audit.	\$0.00	0.5	\$0.00
Collins, Mikaela	Call with M. Sciano (partial), M. Parodi (partial) (Deloitte) to evaluate areas of improvement in engagement team performance, as part of planning for audit execution during busy season.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update current year expectation for professional, insurance and bank fees expense.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Finish closing M. Sciano's (Deloitte) review notes on the Vitamin Shoppe selling, general and administrative substantive analytical procedures testing workpaper in preparation to send it back up through review.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update current year expectation for professional, insurance and bank fees expense.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Review Franchise Group work queue for the week, read through Franchise Group - related emails and created my Franchise Group to-do list.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Collins, C. Parodi (Deloitte) to discuss status and discuss areas to wrap up to finalize planning stage of audit.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the summary of alerts workpaper to reflect the most up-to-date practice and financial reporting alerts that relate to Franchise Group.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2024				
Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to discuss the completion of Vitamin Shoppe inventory confirmations.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update Vitamin Shoppe inventory confirmations with current year vendors.	\$0.00	2.6	\$0.00
Fitzpatrick, Emily	Rollforward the purchase price allocation valuation testing workpapers to be used for goodwill impairment testing in the current year.	\$0.00	1.6	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (Deloitte) to discuss the completion of Vitamin Shoppe inventory confirmations.	\$0.00	0.6	\$0.00
Kumar, Ravi	Meeting with J. Losardo (Vitamin Shoppe) over vendor incentive confirmations schedules.	\$0.00	0.5	\$0.00
Lnu, Simran	Document testing of the Company's internal control #C-12A inventory reconciliation.	\$0.00	3.9	\$0.00
Lundy, Peter	Review the regression analysis testing cost of sales analytic.	\$0.00	0.8	\$0.00
Lundy, Peter	Provided direction to staff on operating expense testing workpapers to be updated.	\$0.00	0.5	\$0.00
Lundy, Peter	Provided instruction to staff on inventory workpapers to be performed.	\$0.00	0.3	\$0.00
Lundy, Peter	Review the wholesale and retail sales substantive analytic testing workpaper.	\$0.00	0.9	\$0.00
Lundy, Peter	Review the wholesale and retail sales substantive analytic testing workpaper.	\$0.00	1.2	\$0.00
Lundy, Peter	Continue to review the inventory planning and scoping workpapers performed by staff.	\$0.00	2.4	\$0.00
Lundy, Peter	Review the inventory planning and scoping workpapers performed by staff.	\$0.00	2.6	\$0.00
Pan, Yan	Communicate via email with P. Lundy (Deloitte) about the Deloitte Connect Portal for overdue client requests.	\$0.00	0.5	\$0.00
Pan, Yan	Prepare audit tools memorandum.	\$0.00	2.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2024				
Pan, Yan	Prepare general understanding questionnaire workpaper.	\$0.00	2.0	\$0.00
Pan, Yan	Check status of all requests on Deloitte Connect Portal, including reviewing support provided by client to ensure correct support was provided.	\$0.00	0.5	\$0.00
Pan, Yan	Clean notes for audit tool memorandum workpaper.	\$0.00	1.0	\$0.00
Pan, Yan	Prepare store physical inventory count testing workpaper.	\$0.00	0.6	\$0.00
Pan, Yan	Clean notes for Pet Supplies physical inventory count location scoping workpaper.	\$0.00	0.7	\$0.00
Pan, Yan	Clean notes for Pet Supplies physical inventory count planning and summary.	\$0.00	0.6	\$0.00
Pan, Yan	Prepare distribution center inventory count testing workpaper.	\$0.00	0.6	\$0.00
Parodi, Carlos	Evaluate the need to use a fair value specialist during the current year.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review summary of alerts workpaper.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review property, plant, and equipment planning risk assessment.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review use of journal entry data analyst specialist workpaper.	\$0.00	0.4	\$0.00
Parodi, Carlos	Clear review notes on the group audit scoping memorandum.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review selling, general, and administrative interim testing.	\$0.00	1.1	\$0.00
Parodi, Carlos	Evaluate year-end cash confirmations needed to be sent out for the current year audit.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with M. Collins, B. Bellora, E. Fitzpatrick (Deloitte) to review status, discussing areas to wrap up to finalize planning stage of audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss status, discussing open testing areas within inventory for planning stage of the audit.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2024				
Peterson, Jack	Document application authentication control testing.	\$0.00	3.9	\$0.00
Peterson, Jack	Document application administrative access common control.	\$0.00	4.1	\$0.00
Saraogi, Astha	Email to resource manager (M. Sharma-Deloitte) to make changes in team's scheduling.	\$0.00	0.6	\$0.00
Sciano, May	Email M. Collins (Deloitte) regarding planning for year-end and status updates on testing areas under M. Collins' (Deloitte) review.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Collins (Deloitte) regarding lease guided risk assessment and entity level controls updates.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss status, discussing open testing areas within inventory for planning stage of the audit.	\$0.00	0.5	\$0.00
Sciano, May	Review various workpapers and organized the testing plan for delegation of resources for the next two weeks.	\$0.00	0.2	\$0.00
Singhal, Vasu	Email S. Bhardwaj (Deloitte) regarding audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
Singhal, Vasu	Review operating expenses testing workpaper.	\$0.00	0.8	\$0.00
Vinay, K A	Review inventory workpapers.	\$0.00	2.1	\$0.00
Vinay, K A	Continue to review inventory workpapers.	\$0.00	1.5	\$0.00
12/10/2024				
Bellora, Brandon	Update ethics hotline control in accordance with notes left by M. Collins (Deloitte).	\$0.00	4.0	\$0.00
Bellora, Brandon	Update key performance indicators analysis in accordance with notes from M. Parodi (Deloitte).	\$0.00	1.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2024				
Bellora, Brandon	Update journal entry review control for notes from M. Collins (Deloitte).	\$0.00	4.0	\$0.00
Bhardwaj, Sahil	Meeting with K. A. Vinay (Deloitte) to discuss testing of inventory workpapers.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Continue to update Vitamin Shoppe inventory confirmations with current year vendors.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Continued to input 2024 cash transactions into the Franchise Group and Freedom Cash Transaction Review workpaper (July - September).	\$0.00	2.6	\$0.00
Fitzpatrick, Emily	Continued to input 2024 cash transactions into the Franchise Group and Freedom Cash Transaction Review workpaper (March - June).	\$0.00	3.1	\$0.00
Fitzpatrick, Emily	Inputting 2024 cash transactions into the Franchise Group and Freedom Cash Transaction Review workpaper (January - March).	\$0.00	2.5	\$0.00
Kumar, Ravi	Meeting with J. Thomas (Vitamin Shoppe) over accounts payable balance for vendor confirmations.	\$0.00	0.5	\$0.00
Lnu, Simran	Updated documentation of testing of the Company's internal control #C6-inventory receiving process (Southeast distribution center).	\$0.00	2.6	\$0.00
Lnu, Simran	Update workspace related to control, process flow charts, check Company's Audit Board Portal for receiving requests.	\$0.00	0.9	\$0.00
Lnu, Simran	Document inventory risk analysis file.	\$0.00	1.8	\$0.00
Lnu, Simran	Document sales risk analysis file.	\$0.00	1.7	\$0.00
Lundy, Peter	Review the inventory planning and scoping workpapers.	\$0.00	2.2	\$0.00
Lundy, Peter	Continue to review the inventory planning and scoping workpapers.	\$0.00	2.1	\$0.00
Lundy, Peter	Review the internal financial reporting package control.	\$0.00	3.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2024				
Lundy, Peter	Review the regression analysis cost of sales testing.	\$0.00	1.9	\$0.00
Pan, Yan	Prepare distribution center inventory count testing workpaper.	\$0.00	0.7	\$0.00
Pan, Yan	Prepare the floor to sheet store inventory count testing.	\$0.00	2.5	\$0.00
Pan, Yan	Continue to prepare the sheet to floor store inventory count testing.	\$0.00	2.5	\$0.00
Pan, Yan	Prepare general understanding questionnaire workpaper.	\$0.00	1.2	\$0.00
Pan, Yan	Review Deloitte Connect Portal for overdue client requests and support provided to ensure complete/accurate.	\$0.00	1.0	\$0.00
Parodi, Carlos	Evaluate risk assessment procedures performed related to identifying related parties within yearly bank cash transactions.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing plan for Vitamin Shoppe and status of year-end testing, including preliminary goodwill analysis.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review supporting documentation for inventory testing workspace.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review the evaluation of key performance indicators.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review the revenue recognition fraud risk assessment memorandum.	\$0.00	3.9	\$0.00
Parodi, Carlos	Review planning communications to those charged with governance.	\$0.00	0.8	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing plan for Vitamin Shoppe and status of year-end testing, including preliminary goodwill analysis.	\$0.00	0.6	\$0.00
Vinay, K A	Continue to document the inventory workpapers.	\$0.00	1.3	\$0.00
Vinay, K A	Document the inventory workpapers.	\$0.00	1.7	\$0.00
Vinay, K A	Continue to document the inventory workpapers.	\$0.00	1.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2024				
Vinay, K A	Meeting with S. Bhardwaj (Deloitte) to discuss Inventory workpapers.	\$0.00	0.9	\$0.00
12/11/2024				
Bellora, Brandon	Update understanding the entity guided risk assessment for private audit considerations.	\$0.00	2.9	\$0.00
Bellora, Brandon	Clear key performance indicator notes from M. Parodi (Deloitte).	\$0.00	2.2	\$0.00
Bellora, Brandon	Update understanding the entity in accordance with review notes from M. Sciano (Deloitte).	\$0.00	2.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss risk assessment documentation relating to evaluation of key performance indicators.	\$0.00	0.8	\$0.00
Bellora, Brandon	Meeting with M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to walk-through status and discuss areas of focus to wrap up the planning stage of the audit, focused on preliminary risk assessments of significant accounts.	\$0.00	0.5	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the operating expenses substantive analytical testing procedure.	\$0.00	0.1	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal, K. A. Vinay (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Close V. Singhal's (Deloitte) notes on operating expenses guided risk assessment.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continued to input 2024 cash transactions into the Franchise Group and Freedom Cash Transaction Review workpaper (September-November).	\$0.00	3.1	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/11/2024				
Fitzpatrick, Emily	Continued to input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update Franchise Group third-party confirmations for cash the current year audit.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Sciano, M. Parodi (Deloitte) to walk-through status and discuss areas of focus to wrap up the planning stage of the audit, focused on preliminary risk assessments of significant accounts.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update Franchise Group third-party confirmations for debt for the current year audit.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Finish updating Vitamin Shoppe inventory confirmations with current year vendors.	\$0.00	1.0	\$0.00
Kumar, Ravi	Work on the vendor incentive working papers and its reconciliation.	\$0.00	3.0	\$0.00
Kumar, Ravi	Meeting with R. Maietta (Vitamin Shoppe) to discuss the business update including the discussion over fraud risks as part of audit procedures.	\$0.00	0.5	\$0.00
Lundy, Peter	Continue to update the standalone scoping memorandum.	\$0.00	0.7	\$0.00
Lundy, Peter	Update the standalone scoping memorandum.	\$0.00	1.2	\$0.00
Lundy, Peter	Tick and tie the testing workpapers to the Pet Supplies Plus Leadsheet.	\$0.00	2.9	\$0.00
Lundy, Peter	Review the wholesale and retail sales substantive analytic testing workpaper.	\$0.00	1.3	\$0.00
Lundy, Peter	Review the store inventory count workpaper performed by staff.	\$0.00	2.9	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/11/2024				
Pan, Yan	Clean note for distribution center inventory count testing workpaper.	\$0.00	0.5	\$0.00
Pan, Yan	Email with P. Lundy (Deloitte) about the Deloitte Connect Portal for all overdue client requests.	\$0.00	1.0	\$0.00
Pan, Yan	Update Pet Supplies Plus - Franchise Group Inc. - organization chart.	\$0.00	0.5	\$0.00
Pan, Yan	Prepare distribution center inventory count testing workpaper.	\$0.00	0.3	\$0.00
Pan, Yan	Prepare Pet Supplies Plus store physical inventories - testing methodology memorandum.	\$0.00	1.2	\$0.00
Pan, Yan	Prepare cycle count policy workpaper.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review the evaluation of key performance indicators.	\$0.00	3.2	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss risk assessment documentation relating to evaluation of key performance indicators.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Sciano, E. Fitzpatrick (Deloitte) to walk-through status and discuss areas of focus to wrap up the planning stage of the audit, focused on preliminary risk assessments of significant accounts.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review the design and implementation of the journal entry review control.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review the revenue recognition fraud risk assessment memorandum.	\$0.00	1.9	\$0.00
Peterson, Jack	Document application administrative access common control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document application authentication control testing.	\$0.00	4.0	\$0.00
Sciano, May	Meeting with B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to walk-through status and discuss areas of focus to wrap up the planning stage of the audit, focused on preliminary risk assessments of significant accounts.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/11/2024				
Sciano, May	Review journal entry testing for q1/q2 Franchise Group Inc and New Holdco entities.	\$0.00	2.5	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the operating expenses substantive analytical testing procedure.	\$0.00	0.1	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj, K. A. Vinay (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Singhal, Vasu	Review operating expenses workpaper and clear notes.	\$0.00	0.2	\$0.00
Vinay, K A	Perform documentation on operating expenses guided risk assessment analytics.	\$0.00	0.5	\$0.00
Vinay, K A	Meeting with S. Bhardwaj, V. Singhal (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Zaorski, Michal	Meeting with R. Maietta (Vitamin Shoppe) to discuss the business update including the discussion over fraud risks as part of audit procedures.	\$0.00	0.5	\$0.00
12/12/2024				
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to review forecast amounts for key performance indicators.	\$0.00	0.3	\$0.00
Bellora, Brandon	Update key performance indicator to address notes regarding updated Q3 numbers from M. Parodi (Deloitte).	\$0.00	3.0	\$0.00
Bellora, Brandon	Clear notes from M. Sciano (Deloitte) on journal entry review control.	\$0.00	2.7	\$0.00
Bellora, Brandon	Work on American Freight property plant and equipment risk assessment analytic notes from M. Parodi (Deloitte).	\$0.00	3.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/12/2024				
Bhardwaj, Sahil	Call with E. Keast, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the status regarding operating expenses, depreciation and leases.	\$0.00	0.1	\$0.00
Fitzpatrick, Emily	Continued to input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	2.9	\$0.00
Fitzpatrick, Emily	Continued to input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Finish updating Franchise Group third-party confirmations for debt for the current year audit.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continued to input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Perform testing of the Company's internal control #12a - inventory count control.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Call with S. Bhardwaj, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review closed notes on payroll expense analytic testing.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review internal reporting package control documentation.	\$0.00	0.8	\$0.00
Kumar, Ravi	Meeting with R. Maietta, J. Canelo and others (Vitamin Shoppe) to discuss about open audit requests.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/12/2024				
Kumar, Ravi	Meeting with M. Zaorski (Deloitte) to discuss plan for completion of Vitamin Shoppe interim audit.	\$0.00	0.4	\$0.00
Lundy, Peter	Review the store inventory count workpaper performed by staff.	\$0.00	1.8	\$0.00
Lundy, Peter	Review the internal financial reporting control prepared by staff before senior manager review.	\$0.00	1.2	\$0.00
Lundy, Peter	Review the inventory planning and scoping workpapers performed by staff.	\$0.00	0.8	\$0.00
Lundy, Peter	Call with S. Bhardwaj, E. Keast, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Lundy, Peter	Review the Deloitte Connect Portal for all overdue requests to follow up with client on.	\$0.00	0.5	\$0.00
Pan, Yan	Email P. Lundy (Deloitte) regarding the documentation for the store inventory count workpaper.	\$0.00	0.2	\$0.00
Pan, Yan	Document the tick mark for misstatements for physical inventory count.	\$0.00	2.3	\$0.00
Pan, Yan	Prepare Pet Supplies Plus Deloitte entity search and compliance associations 2024.	\$0.00	0.5	\$0.00
Pan, Yan	Review Franchise Group Inc. organization chart for independence workpaper documentation.	\$0.00	0.5	\$0.00
Pan, Yan	Check status of all requests on Deloitte Connect Portal, including reviewing support provided by client to ensure correct support was provided.	\$0.00	0.3	\$0.00
Pan, Yan	Update sheet to floor count documentation for physical inventory count testing.	\$0.00	1.5	\$0.00
Pan, Yan	Prepare floor to sheet count documentation for physical inventory count testing.	\$0.00	1.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/12/2024				
Pan, Yan	Prepare identifying misstatement for physical inventory count for stores.	\$0.00	2.2	\$0.00
Parodi, Carlos	Review the design and implementation of the journal entry review control.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review selling, general, and administrative interim testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to review forecast amounts for key performance indicators.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review templates created for year-end debt confirmations procedures.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review the revenue recognition fraud risk assessment memorandum.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review the evaluation of key performance indicators.	\$0.00	3.4	\$0.00
Saraogi, Astha	Review inventory guided risk assessment.	\$0.00	2.2	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the status regarding operating expenses, depreciation and leases.	\$0.00	0.1	\$0.00
Singhal, Vasu	Call with S. Bhardwaj, E. Keast, P. Lundy (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Zaorski, Michal	Meeting with R. Kumar (Deloitte) to discuss plan for completion of Vitamin Shoppe interim audit.	\$0.00	0.4	\$0.00
Zaorski, Michal	Meeting with R. Maietta, J. Canelo and others (Vitamin Shoppe) to discuss about open audit requests.	\$0.00	0.5	\$0.00
12/13/2024				
Bellora, Brandon	Address notes from M. Parodi (Deloitte) in the property, plant and equipment analytic for Vitamin Shoppe.	\$0.00	4.0	\$0.00
Bellora, Brandon	Address review notes from M. Sciano (Deloitte) for journal entry testing.	\$0.00	4.0	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/13/2024				
Bellora, Brandon	Update American Freight property plant and equipment analytic in accordance with notes from M. Parodi (Deloitte).	\$0.00	1.5	\$0.00
Bellora, Brandon	Meeting with A. Saraogi, D. Garg, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Performed a recalculation check on the 2024 cash transactions in the Franchise Group and Freedom Cash Transaction Review to ensure the cash transaction activity matches the beginning and ending balances of each account.	\$0.00	3.2	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe weekly inventory record accuracy report review control based on current year walkthroughs.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss updating the group scoping workpaper with Q3 2024 trial balance provided by client contact A. Ficken (FRG).	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continue to update the group scoping workpaper with Q3 2024 trial balances provided by client contact A. Ficken (FRG).	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, A. Saraogi, D. Garg, M. Sciano, M. Parodi (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to discuss open inventory items in the Vitamin Shoppe file.	\$0.00	0.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/13/2024				
Fitzpatrick, Emily	Check status of requests on Deloitte Connect Portal, including reviewing support provided by client checking whether support was provided.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the group scoping workpaper with Q3 2024 trial balances provided by the client.	\$0.00	1.7	\$0.00
Garg, Divya	Meeting with B. Bellora, A. Saraogi, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Updated testing of the Company's internal control #C6 to address review notes from A. Saraogi (Deloitte).	\$0.00	2.0	\$0.00
Keast, Elizabeth	Provide S. Joseph (Pet Supplies Plus) with short write-up on results of Orangeburg inventory count.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Call with P. Lundy (Deloitte) to discuss logistics and instructions for Seymour distribution center inventory count.	\$0.00	0.4	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (partial) (Deloitte) to discuss open inventory items in the Vitamin Shoppe file to start completing.	\$0.00	0.6	\$0.00
Kumar, Ravi	Work on risk assessment over understanding the entity and litigation and claims.	\$0.00	2.0	\$0.00
Lnu, Simran	Document sales summary by channel and update flash report in sales risk analysis file.	\$0.00	1.1	\$0.00
Lundy, Peter	Review independence workpapers.	\$0.00	0.9	\$0.00
Lundy, Peter	Email Y. Pan (Deloitte) regarding stores inventory count testing documentation questions.	\$0.00	0.6	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
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Financial Statement Audit and Related Services

12/13/2024

Lundy, Peter	Call with E. Keast (partial) (Deloitte) to discuss logistics and instructions for Seymour distribution center inventory count.	\$0.00	0.6	\$0.00
Lundy, Peter	Call with Y. Pan (Deloitte) to discuss stores inventory count testing documentation questions.	\$0.00	0.6	\$0.00
Pan, Yan	Prepare misstatements and tick mark in stores inventory count testing.	\$0.00	2.0	\$0.00
Pan, Yan	Prepare inventory extrapolation worksheet for stores (total overstatement).	\$0.00	2.0	\$0.00
Pan, Yan	Prepare issue extrapolation worksheet for stores (total understatement).	\$0.00	2.0	\$0.00
Pan, Yan	Check status of requests on Deloitte Connect Portal, including reviewing support provided by client checking whether support was provided.	\$0.00	0.6	\$0.00
Pan, Yan	Prepare general understanding questionnaire.	\$0.00	0.3	\$0.00
Pan, Yan	Call with P. Lundy (Deloitte) to discuss stores inventory count testing documentation questions.	\$0.00	0.6	\$0.00
Pan, Yan	Organize reference, and clean format for physical inventory testing.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review property, plant, and equipment risk assessment analytics.	\$0.00	2.1	\$0.00
Parodi, Carlos	Clear review notes within group audit scoping memorandum.	\$0.00	1.2	\$0.00
Parodi, Carlos	Evaluate of q3 2024 component trial balances.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora, A. Saraogi, D. Garg, M. Sciano, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/13/2024				
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss updating the group scoping workpaper with Q3 2024 trial balance provided by client contact A. Ficken (FRG).	\$0.00	0.3	\$0.00
Parodi, Carlos	Clear notes within selling, general, and administrative interim testing.	\$0.00	3.1	\$0.00
Saraogi, Astha	Meeting with B. Bellora, D. Garg, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
Saraogi, Astha	Reviewed status of Vitamin Shoppe audit to identify workpapers to be completed during the week.	\$0.00	2.0	\$0.00
Sciano, May	Review various planning workpapers including the memo on presumed risk of fraud in revenue recognition and the group planning presentation.	\$0.00	0.5	\$0.00
Sciano, May	Reviewed testing documentation of the Company's internal controls over financial reporting.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with B. Bellora, A. Saraogi, D. Garg, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
12/14/2024				
Lundy, Peter	Perform a warehouse inventory count at the Pet Supplies Plus Seymour Indiana distribution center.	\$0.00	2.1	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/16/2024				
Fitzpatrick, Emily	Continue to update the distribution center cycle count operating effectiveness workpaper based on current year walkthroughs and inventory selections.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe "cycle count performed at distribution centers" control based on current year walkthroughs.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the distribution center cycle count memorandum based on current year walkthroughs.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the distribution center cycle count operating effectiveness workpaper based on current year walkthroughs and inventory selections.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe "cycle count performed at distribution centers" control based on current year walkthroughs.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe weekly inventory record accuracy report review control operational effectiveness testing workpaper based on current year walkthroughs and inventory selections.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe weekly inventory record accuracy report review control based on current year walkthroughs and update control owners.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review use of auditor's specialists for journal entry testing memorandum.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review wholesale sales and retail sales substantive testing analytics.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review cost of sales and revenue regression analysis testing.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Review documentation on use of audit tools.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review closed notes on planning/summary memorandum.	\$0.00	0.3	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/16/2024				
Keast, Elizabeth	Review revenue testing regression analysis considerations memorandum.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review physical inventory count scoping and sampling workpaper.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review documentation on consideration of use of internal audit in supporting the audit.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review royalty and advertising revenue substantive testing analytic.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review results of Seymour distribution center inventory count.	\$0.00	0.4	\$0.00
Lundy, Peter	Review and update the Pet Supplies Plus store count workpaper.	\$0.00	2.9	\$0.00
Lundy, Peter	Update the distribution center inventory count workpaper.	\$0.00	3.8	\$0.00
Lundy, Peter	Update the wholesale sales and retail sales workpaper based on senior manager notes.	\$0.00	1.1	\$0.00
Lundy, Peter	Update the wholesale sales and retail sales workpaper based on senior manager notes.	\$0.00	1.9	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss property, plant, and equipment supplementary risk assessment.	\$0.00	0.5	\$0.00
Sciano, May	Call with H. Singh, J. Buckley, and S. Divatia (Franchise Group) to discuss testing plan and necessary next steps for internal audit testing.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss property, plant, and equipment supplementary risk assessment.	\$0.00	0.5	\$0.00
Sciano, May	Complete a summary plan for internal audit testing approach.	\$0.00	1.0	\$0.00
12/17/2024				
Fitzpatrick, Emily	Update the cycle count reconciliation control card with current year walkthrough information.	\$0.00	1.4	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/17/2024				
Fitzpatrick, Emily	Review third party confirmations cash for issues before importing into confirmation platform.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to review the completed third party cash confirmations and upload them into confirmation platform.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Send third party inventory confirmations within confirmation platform.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the cycle count reconciliation operating effectiveness testing workpaper with current year walkthrough information.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe weekly inventory record accuracy report review control operational effectiveness testing workpaper based on current year walkthroughs and inventory selections.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe weekly inventory record accuracy report review control operational effectiveness testing workpaper based on current year walkthroughs and inventory selections.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the physical inventory count location scoping workpaper.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Continue to review third party confirmations for issues to prepare them for import into the confirmation platform.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review closed notes and updates to wholesale sales and retail sales substantive testing analytics.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review store inventory counts testing workpapers.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review closed notes and updates to royalty and advertising revenue substantive testing analytic.	\$0.00	0.2	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/17/2024				
Keast, Elizabeth	Email P. Lundy (Deloitte) regarding the store inventory count testing workpaper.	\$0.00	0.3	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (Deloitte) to review the completed third party cash confirmations and upload them into confirmation platform.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review working papers over inventory counts and inventory scoping memorandum.	\$0.00	2.0	\$0.00
Lnu, Simran	Document information cards related to inventory guided risk assessment and controls.	\$0.00	1.4	\$0.00
Lnu, Simran	Performed documentation for the selections for inventory price testing.	\$0.00	5.6	\$0.00
Lundy, Peter	Update the franchise and royalty revenue workpaper based on senior manager notes.	\$0.00	0.7	\$0.00
Lundy, Peter	Update the distribution center count workpaper based on senior manager notes.	\$0.00	1.2	\$0.00
Lundy, Peter	Update the revenue testing workpaper to address review notes left by L. Keast (Deloitte).	\$0.00	3.2	\$0.00
Lundy, Peter	Update the Pet Supplies Plus store inventory count workpaper.	\$0.00	2.1	\$0.00
Lundy, Peter	Update the cycle count internal control workpaper.	\$0.00	2.1	\$0.00
Saraogi, Astha	Reviewed status of Vitamin Shoppe audit to identify workpapers to be completed during the week.	\$0.00	1.0	\$0.00
12/18/2024				
Fitzpatrick, Emily	Compile a list of open requests from client and ensure all requests are outstanding in the Company's Audit Board Portal.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the group scoping workpaper with Q3 2024 trial balances provided by the client.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/18/2024				
Fitzpatrick, Emily	Continue to update the group scoping workpaper with Q3 2024 trial balances provided by client contact A. Ficken (FRG).	\$0.00	3.7	\$0.00
Fitzpatrick, Emily	Update a procedure card relating to performing test of details using sampling on sales/disposals recorded in the period.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review open notes on store 301 test counts sampled workpaper to gain understanding of what still needs to be completed.	\$0.00	1.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding trial balance update, analytics workpaper update.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding the Company's Audit Board Portal for requests to document the inventory guided risk assessment workpaper.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Delete information cards used in controls and addition of documentation with workpapers.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Prepare listing of inventory store count discrepancies and questions to send to client.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Email S. Bhardwaj (Deloitte) regarding audit status and review of the sampling procedure for inventory.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Clear closed notes on inventory count planning and scoping workpapers.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Download trial balances for the components from distribution center and prepared trial balances workpapers to be uploaded for Q3 2024.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding trial balance update, analytics workpaper update.	\$0.00	0.5	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/18/2024				
Kumar, Ravi	Meeting with A. Ludato (Vitamin Shoppe) for management business update including fraud risk.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review controls over cycle counts.	\$0.00	1.5	\$0.00
Lnu, Simran	Resolve review notes and update revenue guided risk assessment.	\$0.00	1.2	\$0.00
Lnu, Simran	Update documentation to resolve notes by A. Saraogi (Deloitte) testing of the Company's internal control #C21- cycle count reconciliations.	\$0.00	1.9	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) regarding the Company's Audit Board portal specific to requests for inventory guided risk assessments.	\$0.00	1.3	\$0.00
Lnu, Simran	Discussion with R. Kumar and R. Jhawar (Deloitte) regarding the Company's Audit Board portal specific to requests for inventory guided risk assessments.	\$0.00	0.5	\$0.00
Singhal, Vasu	Email S. Bhardwaj (Deloitte) regarding the sampling procedure for inventory.	\$0.00	0.4	\$0.00
12/19/2024				
Fitzpatrick, Emily	Update the inventory observation memorandum for the current year.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Review the Company's Audit Board platform for open requests for documentation for year-end inventory workpapers.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update inventory count workpapers with fiscal year dates, new materiality numbers and left to do notes for year end inventory counts.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano (Deloitte) to discuss open requests from the client within the Vitamin Shoppe audit file and next steps for completion.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Close review notes left by A. Saraogi (Deloitte) on the testing of the Company's internal control #C6- inventory po receiving process.	\$0.00	2.9	\$0.00

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Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/19/2024				
Khanduja, Bhavya	Updated inventory guided risk assessment for current year audit.	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Plot trial balance in workpaper for Q3 2024 to prepare income statement and balance sheet for the corresponding period and compare the balance sheet figures to the client given income statement.	\$0.00	2.6	\$0.00
Khanduja, Bhavya	Updated inventory guided risk assessment for current year audit.	\$0.00	3.3	\$0.00
Lnu, Simran	Document inventory selection for price testing.	\$0.00	4.1	\$0.00
Sciano, May	Meeting with E. Fitzpatrick (Deloitte) to discuss open requests from the client within the Vitamin Shoppe audit file and next steps for completion.	\$0.00	0.5	\$0.00
Sciano, May	Explore the Vitamin Shoppe inventory status.	\$0.00	1.0	\$0.00
12/20/2024				
Fitzpatrick, Emily	Updated list of requests to be made for the year-end audit on Deloitte Connect Portal.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Update and replace the summary of misstatements in the 2024 franchise group audit file.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Update and replace the summary of misstatements workpaper in the 2024 Vitamin Shoppe audit file.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Update and replace the summary of misstatements workpaper in the 2024 American freight audit file.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Compare the information in the income statement and balance based on the trial balance numbers and the financials shared by the A. Ficken (FRG).	\$0.00	1.6	\$0.00
Khanduja, Bhavya	Updated revenue guided risk assessment for current year audit.	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Update the American freight concluding analytics workpaper with Q3 2024 trial balance.	\$0.00	1.2	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/20/2024				
Mabry, Emma	Work on general information technology testing controls for the Manhattan application.	\$0.00	2.0	\$0.00
Mabry, Emma	Work on general information technology testing controls for infrastructure testing.	\$0.00	2.0	\$0.00
Sciano, May	Organize testing plan for internal audit for January.	\$0.00	2.5	\$0.00
Sciano, May	Check status of all requests on Deloitte Connect Portal, including reviewing support provided by client to ensure correct support was provided.	\$0.00	0.5	\$0.00
Sciano, May	Updated list of all requests to be made for the year-end audit on Deloitte Connect Portal.	\$0.00	2.0	\$0.00
Sciano, May	Updated the year end to draft cash confirmations.	\$0.00	1.0	\$0.00
12/23/2024				
Khanduja, Bhavya	Prepare status tracker for Franchise Group for year end specifically for A. Saraogi and D. Garg (Deloitte).	\$0.00	2.0	\$0.00
12/24/2024				
Khanduja, Bhavya	Setup franchise group level cash testing workpaper for year end.	\$0.00	1.6	\$0.00
Khanduja, Bhavya	Setup Vitamin Shoppe Inc cash testing workpaper for year end.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Setup accounts payable and accrued workpaper for year end.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Setup franchise group year end selling, general and administrative expenses testing workpaper.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Setup Vitamin Shoppe Inc accounts payable and accrued workpaper for year end.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Setup cash workpaper for American freight cash testing at year end.	\$0.00	1.5	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/24/2024				
Kumar, Ravi	Review inventory count working papers.	\$0.00	2.0	\$0.00
Subtotal for Financial Statement Audit and Related Services:			1,146.1	\$0.00
<i>Firm Retention</i>				
11/05/2024				
Vineyard, Bradley	Call with R. Young, M. Rothchild, Z. Weston (Deloitte) to discuss Deloitte firm retention in Franchise Group bankruptcy.	\$980.00	0.5	\$490.00
Weston, Zachary	Call with R. Young, M. Rothchild, B. Vineyard (Deloitte) to discuss Deloitte firm retention in Franchise Group bankruptcy.	\$980.00	0.5	\$490.00
11/15/2024				
Weston, Zachary	Respond to questions and gathered information for firm retention filings.	\$980.00	0.3	\$294.00
11/19/2024				
Weston, Zachary	Email B. Vineyard (Deloitte) regarding firm retention documents and status of the company's bankruptcy proceedings.	\$980.00	0.5	\$490.00
12/02/2024				
Vineyard, Bradley	Call with M. Rothchild and Z. Weston (Deloitte) regarding the Deloitte firm retention filing.	\$980.00	0.5	\$490.00
Weston, Zachary	Call with M. Rothchild and B. Vineyard (Deloitte) regarding the Deloitte firm retention filing.	\$980.00	0.5	\$490.00
Weston, Zachary	Review the Deloitte firm retention filings.	\$980.00	0.4	\$392.00
Subtotal for Firm Retention:			3.2	\$3,136.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/04/2024				
Steffens, Marilyn	Review ASC 852 regarding entities in bankruptcy for guidance on impairment of assets.	\$980.00	1.0	\$980.00
11/11/2024				
Collins, Mikaela	Call with M. Parodi, M. Sciano, E. Fitzpatrick (Deloitte) to discuss the status of bankruptcy proceedings, the audit plan and procedures to be performed.	\$845.00	0.5	\$422.50
Fitzpatrick, Emily	Call with M. Collins, M. Parodi, M. Sciano (Deloitte) to discuss the status of bankruptcy proceedings, the audit plan and procedures to be performed.	\$615.00	0.5	\$307.50
Parodi, Carlos	Call with M. Collins, M. Sciano, E. Fitzpatrick (Deloitte) to discuss the status of bankruptcy proceedings, the audit plan and procedures to be performed.	\$740.00	0.5	\$370.00
Sciano, May	Call with M. Collins, M. Parodi, E. Fitzpatrick (Deloitte) to discuss the status of bankruptcy proceedings, the audit plan and procedures to be performed.	\$845.00	0.5	\$422.50
Walker, Jana	Meeting with P. Lundy (Deloitte) to discuss work assignment on Pet Supplies Plus engagement for week of 11/11.	\$615.00	0.2	\$123.00
Walker, Jana	Meeting with P. Lundy (Deloitte) to discuss the salaries and wages analytic and the franchise revenue analytic interim workpapers.	\$615.00	0.4	\$246.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss materiality and scoping considerations for planning.	\$980.00	0.5	\$490.00
Weston, Zachary	Research public company filings where 10-K was filed pre-emergence to bankruptcy to provide examples of debtor-in-possession financial statements to the client, emailed to J. Arsenault and K. Scholes (Franchise Group).	\$980.00	0.5	\$490.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/12/2024				
Keast, Elizabeth	Meeting with A. Block-Belmonte and K. Barrett (Pet Supplies Plus) to discuss bankruptcy status updates, including the impacts to financial due diligence audits.	\$970.00	0.7	\$679.00
Steffens, Marilyn	Review ASC 852 regarding accounting guidance over companies in bankruptcy specific to liabilities subject to compromise.	\$980.00	1.0	\$980.00
Weston, Zachary	Email M. Collins, M. Sciano, A. Saraogi and M. Parodi the information about the bankruptcy proceedings including changes to audit approach that need to be considered.	\$980.00	0.3	\$294.00
11/13/2024				
Keast, Elizabeth	Review bankruptcy accounting standards.	\$970.00	1.7	\$1,649.00
11/14/2024				
Keast, Elizabeth	Review bankruptcy accounting standards.	\$970.00	1.2	\$1,164.00
Sciano, May	Call with J. Arsenault and K. Scholes (Franchise Group) and Z. Weston (Deloitte) to discuss audit plan for bankruptcy.	\$845.00	0.8	\$676.00
Sciano, May	Organize notes from status call with client for bankruptcy plan.	\$845.00	0.2	\$169.00
Weston, Zachary	Call with J. Arsenault and K. Scholes (Franchise Group) and M. Sciano (partial) (Deloitte) to discuss audit plan for bankruptcy.	\$980.00	0.9	\$882.00
11/15/2024				
Alas, Brendan	Meeting with M. Sciano, J. Wintrow, M. Parodi (Deloitte) regarding the status of bankruptcy proceedings and audit plan.	\$740.00	0.5	\$370.00
Keast, Elizabeth	Call with M. Steffens and Z. Weston (Deloitte) to discuss status of bankruptcy proceedings, audit timing, materiality and fresh start accounting.	\$970.00	1.0	\$970.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/15/2024				
Lundy, Peter	Transpose time sheet from paper and pen shorthand tracker to excel file.	\$740.00	0.9	\$666.00
Parodi, Carlos	Meeting with B. Alas, M. Sciano, J. Wintrow (Deloitte) regarding the status of bankruptcy proceedings and audit plan.	\$740.00	0.5	\$370.00
Sciano, May	Meeting with B. Alas, J. Wintrow, M. Parodi (Deloitte) regarding the status of bankruptcy proceedings and audit plan.	\$845.00	0.5	\$422.50
Sciano, May	Review bankruptcy guide for guidance on liabilities subject to compromise and impacts to Franchise Group Financials.	\$845.00	2.5	\$2,112.50
Steffens, Marilyn	Call with Z. Weston and E. Keast (Deloitte) to discuss status of bankruptcy proceedings, audit timing, materiality and fresh start accounting.	\$980.00	1.0	\$980.00
Walker, Jana	Call with P. Lundy (Deloitte) to discuss cost of sales testing.	\$615.00	0.2	\$123.00
Weston, Zachary	Call with M. Steffens and E. Keast (Deloitte) to discuss status of bankruptcy proceedings, audit timing, materiality and fresh start accounting.	\$980.00	1.0	\$980.00
Wintrow, Jonathan	Meeting with B. Alas, M. Sciano, M. Parodi (Deloitte) regarding the status of bankruptcy proceedings and audit plan.	\$845.00	0.5	\$422.50
11/18/2024				
Collins, Mikaela	Perform review of consultations workpaper for bankruptcy considerations and consultation impacts.	\$845.00	0.2	\$169.00
Sciano, May	Continue to research liabilities subject to compromise and looked at comparative financial statements.	\$845.00	1.0	\$845.00
Sciano, May	Research liabilities subject to compromise and looked at comparative financial statements.	\$845.00	1.5	\$1,267.50

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/18/2024				
Sciano, May	Call with E. Seeton, J. Arsenault and K. Scholes (Franchise Group), G. Lenos and C. Lowe (EY) and Z. Weston (Deloitte) to discuss an impairment analysis strategy for FY24.	\$845.00	0.6	\$507.00
Singhal, Vasu	Meeting (partial) with S. Bhardwaj, D. Garg, S. Lnu (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$845.00	0.6	\$507.00
Weston, Zachary	Call with E. Seeton, J. Arsenault and K. Scholes (Franchise Group), G. Lenos and C. Lowe (EY) and M. Sciano (Deloitte) to discuss an impairment analysis strategy for FY24.	\$980.00	0.6	\$588.00
11/19/2024				
Sciano, May	Call with J. Arsenault and K. Scholes (Franchise Group) and Z. Weston (Deloitte) to discuss tracking plan for liabilities subject to compromise.	\$845.00	0.5	\$422.50
Weston, Zachary	Call with J. Arsenault and K. Scholes (Franchise Group) and M. Sciano (Deloitte) to discuss tracking plan for liabilities subject to compromise.	\$980.00	0.5	\$490.00
11/20/2024				
Bellora, Brandon	Call in with M. Sciano (Deloitte) regarding the current audit plan due to the bankruptcy proceeding and the status of audit.	\$615.00	0.5	\$307.50
Bellora, Brandon	Email M. Parodi (Deloitte) regarding the current audit plan due to the bankruptcy proceeding and the status of audit.	\$615.00	0.5	\$307.50
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) on topics including financial due diligence audit engagement letters, bankruptcy ASC 852 guidance and issuance of restated financials (including wording of opinion and timing).	\$970.00	1.1	\$1,067.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/20/2024				
Sciano, May	Call in with B. Bellora (Deloitte) regarding the current audit plan due to the bankruptcy proceeding and the status of his current workload.	\$845.00	0.5	\$422.50
Steffens, Marilyn	Discussion with E. Keast (Deloitte) on topics including financial due diligence audit engagement letters, bankruptcy ASC 852 guidance and issuance of restated financials (including wording of opinion and timing).	\$980.00	1.1	\$1,078.00
11/26/2024				
Jhawar, Rohit	Call with R. Thomas (Deloitte) for sharing update on bankruptcy proceedings.	\$740.00	0.3	\$222.00
Sciano, May	Call with J. Arsenault, K. Scholes (Franchise Group), Z. Weston (Deloitte) to discuss audit plan including tracking for liabilities subject to compromise, guarantees, annual goodwill impairment analysis and status of American Freight.	\$845.00	0.5	\$422.50
Thomas, Ronnie	Call with R. Jhawar (Deloitte) for sharing update on bankruptcy proceedings.	\$845.00	0.3	\$253.50
Weston, Zachary	Call with J. Arsenault and K. Scholes (Franchise Group) and M. Sciano (Deloitte) to discuss audit plan including tracking for liabilities subject to compromise, guarantees, annual goodwill impairment analysis and status of American Freight.	\$980.00	0.5	\$490.00
12/02/2024				
Collins, Mikaela	Email M. Sciano (Deloitte) to review bankruptcy testing areas and corresponding timeline for testing.	\$845.00	0.5	\$422.50
Lundy, Peter	Email E. Keast (Deloitte) on tier 1 and tier 2 lenders and auditing of liabilities subject to compromise.	\$740.00	0.7	\$518.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
12/02/2024				
Parodi, Carlos	Review bankruptcy guidelines applicable to the audit related to liabilities subject to compromise.	\$740.00	0.9	\$666.00
Weston, Zachary	Call with A. Block-Belmonte (Pet Supplies Plus) regarding audit plan for year-end including timing of Pet Supplies Plus stand alone audit procedures and bankruptcy related accounting impacts.	\$980.00	0.3	\$294.00
12/03/2024				
Keast, Elizabeth	Update classification risk level and document liabilities as a result of bankruptcy and liabilities subject to compromise.	\$970.00	0.3	\$291.00
Keast, Elizabeth	Discussion with P. Lundy (Deloitte) on basics of tier 1 and tier 2 lenders and auditing of liabilities subject to compromise.	\$970.00	0.7	\$679.00
Lundy, Peter	Discussion with E. Keast (Deloitte) on basics of tier 1 and tier 2 lenders and auditing of liabilities subject to compromise.	\$740.00	0.7	\$518.00
Weston, Zachary	Call with J. Arsenault and K. Scholes (Franchise Group) to discuss audit plan including tracking for liabilities subject to compromise and the BR2 accounts receivable sale on October 9 and status of final executed agreements.	\$980.00	0.7	\$686.00
12/05/2024				
Fitzpatrick, Emily	Review the Vitamin Shoppe's "physical inventory count location scoping" workpaper and update numbers based on new materiality after bankruptcy.	\$615.00	0.6	\$369.00
Saraogi, Astha	Review bankruptcy guide for guidance on liabilities subject to compromise and impacts to Franchise Group Financials.	\$970.00	1.0	\$970.00
Saraogi, Astha	Review the debtor-in-possession ratings presentation.	\$970.00	1.5	\$1,455.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
12/06/2024				
Saraogi, Astha	Review Franchise Group Press release and summary of bankruptcy proceedings.	\$970.00	1.0	\$970.00
12/09/2024				
Keast, Elizabeth	Meeting with M. Steffens, M. Sciano, M. Parodi (Deloitte) to discuss status, including planning discussions for testing of liabilities subject to compromise due to bankruptcy.	\$970.00	0.5	\$485.00
Parodi, Carlos	Meeting with M. Steffens, E. Keast, M. Sciano (Deloitte) to discuss status, including planning discussions for testing of liabilities subject to compromise due to bankruptcy.	\$740.00	0.5	\$370.00
Sciano, May	Meeting with M. Steffens, E. Keast, M. Parodi (Deloitte) to discuss status, including planning discussions for testing of liabilities subject to compromise due to bankruptcy.	\$845.00	0.5	\$422.50
Steffens, Marilyn	Meeting with E. Keast, M. Sciano, M. Parodi (Deloitte) to discuss status, including planning discussions for testing of liabilities subject to compromise due to bankruptcy.	\$980.00	0.5	\$490.00
12/10/2024				
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss initial testing plan for liabilities subject to compromise, fraud brainstorming/testing and preliminary goodwill testing plan.	\$845.00	0.3	\$253.50
Sciano, May	Call with J. Arsenault and K. Scholes (Franchise Group) to discuss audit plan including liabilities subject to compromise, guarantees, annual goodwill impairment analysis and status of American Freight closures.	\$845.00	0.5	\$422.50
Sciano, May	Call with M. Collins (Deloitte) to discuss initial testing plan for liabilities subject to compromise, fraud brainstorming/testing and preliminary goodwill testing plan.	\$845.00	0.3	\$253.50

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
12/10/2024				
Sciano, May	Email Z. Weston (Deloitte) regarding testing plan for liabilities subject to compromise.	\$845.00	0.6	\$507.00
12/12/2024				
Parodi, Carlos	Work on Freedom VCM Badcock securitized accounts receivable risk assessment.	\$740.00	1.2	\$888.00
Saraogi, Astha	Email Z. Weston (Deloitte) regarding the plan and timing of testing given the bankruptcy proceedings.	\$970.00	0.7	\$679.00
12/17/2024				
Sciano, May	Prepare for external status call with Franchise Group management by organizing plan for liabilities subject to compromise testing.	\$845.00	0.6	\$507.00
Sciano, May	Call with J. Arsenault and K. Scholes (Franchise Group) to discuss audit plan including tracking for liabilities subject to compromise, guarantees, annual goodwill impairment analysis and status of American Freight closures.	\$845.00	0.9	\$760.50
12/23/2024				
Weston, Zachary	Prepare memo and identified workpapers for Vitamin Shoppe workpaper diligence review.	\$980.00	0.8	\$784.00
12/24/2024				
He, Catherine	Email R. Goldberg, B. Vineyard, C. He, M. Morton, and Z. Weston (Deloitte) to gather information for workpaper access review to be performed of the Vitamin Shoppe 2023 audit file by RSM US LLP for seller due diligence.	\$970.00	0.2	\$194.00
Subtotal for Out of Scope Services:			47.8	\$41,982.50
Total			1,197.1	\$45,118.50

Adjustment

Fixed Fee: December 2024

\$203,600.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Adjustment

Fixed Fee: November 2024	\$203,600.00
Adjustment Subtotal :	\$407,200.00
Total	1,197.1 \$452,318.50

Recapitulation

Name	Rate	Hours	Fees
Steffens, Marilyn	\$980.00	4.6	\$4,508.00
Vineyard, Bradley	\$980.00	1.0	\$980.00
Weston, Zachary	\$980.00	8.8	\$8,624.00
He, Catherine	\$970.00	0.2	\$194.00
Keast, Elizabeth	\$970.00	7.2	\$6,984.00
Saraogi, Astha	\$970.00	4.2	\$4,074.00
Collins, Mikaela	\$845.00	1.5	\$1,267.50
Sciano, May	\$845.00	12.5	\$10,562.50
Singhal, Vasu	\$845.00	0.6	\$507.00
Thomas, Ronnie	\$845.00	0.3	\$253.50
Wintrow, Jonathan	\$845.00	0.5	\$422.50
Alas, Brendan	\$740.00	0.5	\$370.00
Jhawar, Rohit	\$740.00	0.3	\$222.00
Lundy, Peter	\$740.00	2.3	\$1,702.00
Parodi, Carlos	\$740.00	3.6	\$2,664.00
Bellora, Brandon	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	\$615.00	1.1	\$676.50
Walker, Jana	\$615.00	0.8	\$492.00
Bellora, Brandon	\$0.00	131.8	\$0.00
Bhardwaj, Sahil	\$0.00	17.6	\$0.00
Borchardt, Zachary	\$0.00	3.2	\$0.00
Broderick, Caroline	\$0.00	3.7	\$0.00
Collins, Mikaela	\$0.00	3.8	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Recapitulation

Name	Rate	Hours	Fees
Corbett, Madeline	\$0.00	8.0	\$0.00
Dada, Hajira	\$0.00	6.2	\$0.00
Dakko, Dany	\$0.00	0.3	\$0.00
Devereaux, Cole	\$0.00	3.6	\$0.00
Dwyer, Greta	\$0.00	4.0	\$0.00
Fitzpatrick, Emily	\$0.00	116.2	\$0.00
Foltyniewicz, Zachary	\$0.00	4.6	\$0.00
Garg, Divya	\$0.00	1.6	\$0.00
Jhawar, Rohit	\$0.00	87.4	\$0.00
Keast, Elizabeth	\$0.00	42.8	\$0.00
Kettler, Ruth	\$0.00	2.0	\$0.00
Khanduja, Bhavya	\$0.00	33.9	\$0.00
Kumar, Pankaj	\$0.00	5.7	\$0.00
Kumar, Ravi	\$0.00	24.7	\$0.00
Lee, Chin Chun	\$0.00	5.5	\$0.00
Lefevre, Zachary	\$0.00	0.4	\$0.00
Lnu, Simran	\$0.00	93.0	\$0.00
Loharuka, Vijeta	\$0.00	1.5	\$0.00
Lundy, Peter	\$0.00	177.8	\$0.00
Mabry, Emma	\$0.00	5.3	\$0.00
Muskara, Alec	\$0.00	2.6	\$0.00
Niemiec, Carson	\$0.00	3.6	\$0.00
Noon, Ellyse	\$0.00	2.3	\$0.00
Pan, Yan	\$0.00	73.2	\$0.00
Parodi, Carlos	\$0.00	84.0	\$0.00
Peng, Siyi	\$0.00	5.0	\$0.00
Peterson, Jack	\$0.00	19.0	\$0.00
Rausch, Noah	\$0.00	2.7	\$0.00
Rogers, Jackson	\$0.00	3.9	\$0.00

Franchise Group, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Recapitulation

Name	Rate	Hours	Fees
Roland, Andrew	\$0.00	4.4	\$0.00
Saraogi, Astha	\$0.00	43.9	\$0.00
Sciano, May	\$0.00	26.4	\$0.00
Singhal, Vasu	\$0.00	5.5	\$0.00
Steffens, Marilyn	\$0.00	11.1	\$0.00
Suma, Arra	\$0.00	0.2	\$0.00
Villanueva, Zangel Merjoemi	\$0.00	4.0	\$0.00
Vinay, K A	\$0.00	12.9	\$0.00
Vineyard, Bradley	\$0.00	0.5	\$0.00
Wade, Michael	\$0.00	6.2	\$0.00
Wahlin, Derek	\$0.00	8.0	\$0.00
Walker, Jana	\$0.00	37.0	\$0.00
Weston, Zachary	\$0.00	1.3	\$0.00
Yadav, Pragati	\$0.00	0.7	\$0.00
Zaorski, Michal	\$0.00	3.1	\$0.00
Fixed Fee: December 2024			\$203,600.00
Fixed Fee: November 2024			\$203,600.00
Total		1,197.1	\$452,318.50

Exhibit B

Franchise Group, Inc.
Deloitte & Touche LLP
Expenses Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Category	Date	Description	Amount
<i>Airfare</i>			
Keast, Elizabeth	11/14/2024	Roundtrip coach airfare from Detroit, MI to Charleston, SC.	\$278.11
Steffens, Marilyn	12/07/2024	Airline flight change.	\$125.27
Subtotal for Airfare:			<u>\$403.38</u>
<i>Auto Rental</i>			
Steffens, Marilyn	12/07/2024	Auto rental in Charleston, SC - 1 day.	\$60.21
Subtotal for Auto Rental:			<u>\$60.21</u>
<i>Auto Rental: Gasoline</i>			
Steffens, Marilyn	12/07/2024	Gas expense in Charleston, SC.	\$15.27
Subtotal for Auto Rental: Gasoline:			<u>\$15.27</u>
<i>Hotel</i>			
Keast, Elizabeth	12/06/2024	1 night accommodation at Spring Hill Suites in Orangeburg, SC.	\$168.72
Steffens, Marilyn	12/06/2024	1 night accommodation at Spring Hill Suites in Orangeburg, SC.	\$149.85
Keast, Elizabeth	12/07/2024	1 night accommodation at Marriott in North Charleston, SC.	\$140.12
Lundy, Peter	12/13/2024	1 night accommodation at Holiday Inn Express in Seymour, IN.	\$137.09
Subtotal for Hotel:			<u>\$595.78</u>
<i>Meals</i>			
Keast, Elizabeth	12/07/2024	Dinner in Charleston, SC.	\$25.19

Franchise Group, Inc.
Deloitte & Touche LLP
Expenses Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Category	Date	Description	Amount
<i>Meals</i>			
Keast, Elizabeth	12/07/2024	Lunch in Charleston, SC.	\$25.00
Keast, Elizabeth	12/07/2024	Breakfast for M. Steffens, E. Keast in Orangeburg, SC.	\$16.72
Keast, Elizabeth	12/08/2024	Breakfast in Charleston, SC.	\$14.41
Lundy, Peter	12/13/2024	Lunch in Dundee, IN.	\$10.53
Lundy, Peter	12/13/2024	Dinner in Seymour, IN.	\$17.52
Lundy, Peter	12/13/2024	Breakfast in Dundee, IN.	\$3.00
Lundy, Peter	12/14/2024	Breakfast in Seymour, IN.	\$7.30
Lundy, Peter	12/14/2024	Lunch in Waterville, OH.	\$6.66
Subtotal for Meals:			<hr/> \$126.33
<i>Mileage</i>			
Wade, Michael	11/14/2024	Mileage from Cincinnati, OH to Centerville, OH - 98 miles.	\$65.66
Lundy, Peter	12/13/2024	Mileage from Rochester Hills, MI to Seymour, IN - 342 miles.	\$229.14
Lundy, Peter	12/14/2024	Mileage from Seymour, IN to Rochester Hills, MI - 342 miles.	\$229.14
Subtotal for Mileage:			<hr/> \$523.94
<i>Parking</i>			
Steffens, Marilyn	12/07/2024	Airport parking in Detroit, MI - 2 days.	\$60.00
Keast, Elizabeth	12/11/2024	Airport parking in Detroit, MI - 2 days.	\$59.40
Subtotal for Parking:			<hr/> \$119.40

Franchise Group, Inc.
Deloitte & Touche LLP
Expenses Sorted by Category for the Fee Period

November 03, 2024 - December 31, 2024

Category	Date	Description	Amount
<i>Transportation</i>			
Peng, Siyi	11/15/2024	Lyft from Quincy (home) to client office in Boston, MA.	\$18.90
Peng, Siyi	11/16/2024	Lyft from client office in Boston, MA to Quincy (home).	\$18.67
Subtotal for Transportation:			\$37.57
Total			\$1,881.88

Recapitulation

Category	Amount
Hotel	\$595.78
Mileage	\$523.94
Airfare	\$403.38
Meals	\$126.33
Parking	\$119.40
Auto Rental	\$60.21
Transportation	\$37.57
Auto Rental: Gasoline	\$15.27